

B.COM., CORPORATE SECRETARYSHIP

SYLLABUS

**FROM THE ACADEMIC YEAR
2023 - 2024**

**TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION,
CHENNAI – 600 005**

Content

1. Preamble
2. Programme Learning Outcome
3. Course Structure
4. Course Learning Outcomes and Syllabus
 - (i) Core Courses (CC)
 - (ii) Elective (Discipline Specific/Generic) (EC)
 - (iii) Skill Enhancement Courses (SEC)
 - (iv) Professional Competency Skill

1. PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

a. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is a three year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

b. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of, the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

c. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

d. PROGRAMME EDUCATIONAL OBJECTIVES:

POs	Description
PEO1	Critical Thinking: Understanding the concepts of finance, taxation, various laws and securities trading, filling of tax returns idea generation and infer the advantages of these concepts through critical thinking
PEO2	Effective Communication: To express their views through effective
PEO3	Apply Reasoning: The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development
PEO4	Professional Ethics: Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space.
PEO5	Environment and Sustainability: Apply the knowledge gained in the curriculum for the development of sustainable environment
PEO6	Effective functioning: Execute any task efficiently an individual, as a team member and as a leader in a diverse any environment.
PEO7	Life Long Learning Self Learning: Instill a sense of lifelong learning based on self-interest in accordance with the changing scenario to retain competency.

. e. PROGRAMME OUTCOMES:

On completion of the programme the students can

POs	Description
PO1	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization.
PO2	Gain analytical skills in the field of accounting and taxation.
PO3	Determine the professional ethics of the business and contributeforcommunity living and nation building.
PO4	Enhance communication skills, team work, group dynamics and leadership qualities.
PO5	Provide solutions to overcome the challenges in the area of finance and administration.

f. Program Specific Objectives (PSOs)

PSOs	Description
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better corporate management at local and global level.

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 mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics 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 Industrial Statistics course is newly introduced in the fourth semester, 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 - Artificial Intelligence.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analysing the world through the literary lens gives rise to a new perspective.	Instill confidence among students Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	Industry ready graduates Skilled human resource Students are equipped with essential skills to make them employable Training on language and communication skills enable the students gain knowledge and exposure in the competitive world.

		Discipline centric skill will improve the Technical knowhow of solving real life problems.
III, IV, V & VI	Elective papers	Strengthening the domain knowledge Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with hands-on-training.
IV	Elective Papers	Exposure to industry moulds students into solution providers Generates Industry ready graduates Employment opportunities enhanced
V Semester	Elective papers	Self-learning is enhanced Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Elective papers	Enriches the study beyond the course. Developing a research framework and presenting their independent and intellectual ideas effectively.
Extra Credits: For Advanced Learners / Honors degree		To cater to the needs of peer learners / research aspirants
Skills acquired from the Courses		Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

ALAGAPPA UNIVERSITY, KARAIKUDI
SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES WITH EFFECT
FROM THE ACADEMIC YEAR 2023-24 ONWARDS
B. Com.,(CS) Programme Structure

Sem	Part	Course Code	Courses	Title of the Course	T/P	Credits	Hours	Max. Marks		
								Int	Ext	Total
I	Part I	2311T	T/OL	தமிழ் இலக்கிய வரலாறு-I / Other Languages -I	T	3	6	25	75	100
	Part II	2312E	English	General English- I	T	3	6	25	75	100
	Part III	23BCS1C1	CC-I	Financial Accounting-I	T	5	5	25	75	100
		23BCS1C2	CC-II	Principles of Management@	T	5	5	25	75	100
		-	Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	T	3	4	25	75	100
	Part IV	23BCS1S1/ 23BCS1S2	SEC-1	a. Basics of Personal Finance & Investment Planning/ b. Basics of Logistics Management	T	2	2	25	75	100
		23BCS1FC	Foundation Course	Fundamental Concepts of Accounting & Commerce	T	2	2	25	75	100
				TOTAL		23	30	175	525	700
II	Part I	2321T	T/OL	தமிழ் இலக்கிய வரலாறு-2 /Other Languages-II	T	3	6	25	75	100
	Part II	2322E	English	General English II	T	3	6	25	75	100
	Part III	23BCS2C1	CC-III	Financial Accounting II	T	5	5	25	75	100
		23BCS2C2	CC-IV	Principles of Marketing	T	5	5	25	75	100
		--	Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	T	3	4	25	75	100
	Part-IV	23BCS2S1/ 23BCS2S2	SEC-2	Every Day Banking or Emotional Intelligence	T	2	2	25	75	100
		23BCS2S3	SEC-3	Fundamentals of Auditing	T	2	2	25	75	100
			NMC	Naan Mudhalvan Course						
				TOTAL		23	30	175	525	700
III	Part I	2331T	T/OL	தமிழக வரலாறும் பண்பாடும் /Other Languages-III	T	3	6	25	75	100
	Part II	2332E	English	General English- III	T	3	6	25	75	100
	Part III	23BCS3C1	CC-V	Corporate Accounting -I	T	5	5	25	75	100
		23BCS3C2	CC-VI	Company Law and Secretarial Practice	T	5	5	25	75	100
		--	Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	T	3	4	25	75	100
	Part-IV	23BCS3S1	SEC- 4	Business Building Skills	T	2	2	25	75	100
		233AT/ 23BCS3S2	SEC-5	Adipadai Tamil 1/GST Filling of Returns	T	2	2	25	75	100
			NMC	Naan Mudhalvan Course						
				TOTAL		23	30	175	525	700

IV	Part I	2341T	T/OL	தமிழும் அறிவியலும் /Other Languages -IV	T	3	6	25	75	100
	Part II	2342E	English	General English -IV	T	3	6	25	75	100
	Part III	23BCS4C1	CC-VII	Corporate Accounting -II	T	4	4	25	75	100
		23BCS4C2	CC-VIII	Business Statistics	T	4	4	25	75	100
		--	Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	T	3	4	25	75	100
	Part-IV	23BCS4S1	SEC- 6	Tally Accounting Software	T	2	2	25	75	100
		234AT/ 23BCS4S2	SEC- 7	Adipadai Tamil 2/ Professional Skills for Corporate World	T	2	2	25	75	100
		23BES4		Environmental Studies	T	2	2	25	75	100
			NMC	Naan Mudhalvan Course						
						23	30	200	600	800
V	Part III	23BCS5C1	CC	Income Tax Law and Practice- I	T	4	5	25	75	100
		23BCS5C2	CC	Business Law	T	4	5	25	75	100
		23BCS5PR/ 23BCS5T	CC	Project with viva- voce / Institutional Training	PR	8	8	25	75	100
		23BCS5E1/ 23BCS5E2	Elective Generic	Corporate Governance & Business Ethics/ Industrial Laws	T	3	5	25	75	100
		23BCS5E3/ 23BCS5E4	Elective Generic	Basics of Research Methodology (or) Entrepreneurial Development	T	3	5	25	75	100
	Part IV	23BVE5		Value Education	T	2	2	25	75	100
		23BCS5SI/ 23BCS5IT		Summer Internship /Industrial Training	PR	2	-	25	75	100
			NMC	Naan Mudhalvan Course						
				TOTAL		26	30	175	525	700
VI	Part III	23BCS6C1	CC	Cost Accounting	T	4	6	25	75	100
		23BCS6C2	CC	Income Tax Law and Practice-II	T	4	6	25	75	100
		23BCS6C3	CC	Banking Theory Law & Practice	T	4	6	25	75	100
		23BCS6E1/ 23BCS6E2	Elective Generic	Knowledge Management/ Office Management	T	3	5	25	75	100
		23BCS6E3/ 23BCS6E4	Elective Generic	Financial Management/Modern Marketing Management	T	3	5	25	75	100
	Part IV	23BCS6S1	PCS	Skill Training for Competitive Examinations	T	2	2	25	75	100
	Part V	23BEA6		Extension Activity	P	2	-	25	75	100
			NMC	Naan Mudhalvan Course						
				Total		22	30	175	525	700
				Grand Total		140		1075	3225	4300

- T/OL-Tamil/Other Languages,
- E – English
- CC - Core course –Core competency, critical thinking, analytical reasoning, research skill & teamwork
- Generic Elective (Allied)
- SEC-Skill Enhancement Course
- F C - Foundation Course
- T- Theory, P-Practical

Chairperson details: Dr.T.KANNAN, GOVERNMENT ARTS COLLEGE,PARAMAKUDI.
Mobile No: 9600293429

FIRST YEAR – SEMESTER – I CORE – I: FINANCIAL ACCOUNTING I

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCS1C1	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
	Contents								No. ofHours
Unit I	Fundamentals of Financial Accounting 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								15
Unit II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
Unit III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
Unit IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System -Methods of Calculation of Profit - Statement of Affairs Method –Preparation of final statements by Conversion method.								15
Unit V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	

THEORY 20% & PROBLEM 80%

CO	Course Outcomes
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.

Text books	
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.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	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
23BCS1C2	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
	Contents								No. of Hours
Unit I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management –Importance -Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management- Trends and Challenges of Management. Managers –Qualification – Duties & Responsibilities.								15
Unit II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
Unit III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
Unit IV	Staffing Introduction - Concept of Staffing- Staffing Process –Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Workfrom Home - Managing Work from Home [WFH].								15

Unit V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in theControl Process - Requisites of Effective Control andControlling Techniques – Management by Exception[MBE].	15
	Total	75
Course Outcomes		
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
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.	
Reference Books		
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	Griffffin, 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.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE -SEC 1

a. BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING

COURSE CODE: 23BCS1S1	Year and Semester: Year/I semester	Pre-Requisite: Knowledge of finance	Total Hours/week 2		
Lead to other courses	Financial Management		L	T	P
Theory	Marks: 75	Credits: 2	1	1	0
LEARNING OBJECTIVES	To make students understand basic concepts of personal finance To enable the students to learn time value of money To impart the knowledge on the power of compounding the money To introduce the concepts of financial planning To identify the various investments options and creating a balanced portfolio.				
UNIT I	Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value – PV & FV of a Lump Sum – PV and FV of Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.				
UNIT II	Investment Options -Meaning of Portfolio -creating a balanced investment.				
UNIT III	Investment Products and their Applications – Fixed Income Products – Mutual Fund Products– Equity Market – Derivatives and Commodities –FOREX				
UNIT IV	Real Estate and Other Investments- Risk Profiling – Types of Investment Risks- Goal Based Investment Planning - Selection of Investment Products to achieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.				
UNIT V	Insurance – importance-Life Insurance - Medical insurance –General insurance – basics.				
RECOMMENDED BOOKS Kane, Alex Investments McGraw Hill Education Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill Education					

WEB SOURCES:

1. <https://www.rbi.org.in>
2. <https://investor.sebi.gov.in/iematerial.html>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING	COGNITIVE LEVELS
CO1	Understand and exhibit the skill to plan personal finance	K1, K2
CO2	Learn the time value of money and power of compounding	K2,K3,K4
CO3	Choosing the investment options with required knowledge	K2, K3
CO4	Identify the various investment options	K3, K4
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio	K4,K5,K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies and practical exercises, groupworking.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	3	1	3	3	3	3
CO3	1	1	1	1	2	3	1	3	3	3
CO4	1	1	1	1	1	2	1	3	3	3
CO5	1	1	2	1	1	2	1	2	3	1
Average	1.2	1.8	2	1.8	2	2.2	1.8	2.8	3	2.6

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE
BASICS OF LOGISTICS MANAGEMENT

COURSE CODE: 23BCS1S2	ear and Semester: Iyear/I semester	Pre-Requisite: nowledge of Commerce	Total Hours/Week: 2		
Lead to other courses	Professional Management Course		L	T	P
Theory	Marks: 75	Credits: 2	2	0	0
LEARNING OBJECTIVES	To provide an opportunity to learn the fundamentals of logistics To create and interest in students to explore the field of logistics andallied industries foremployment and business				
UNIT I	Logistics – Evolution – Nature and Importance Logistics — Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities –Warehousing				
UNIT II	Components of Logistics Management- Competitive advantages ofLogistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.				
UNIT III	Supply chain management – Nature and Concepts – Value chai-Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services				
UNIT IV	of Logistics and Supply chain management – Inventory carrying Warehousing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS				
UNIT V	Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.				
RECOMMENDED TEXT John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – SupplyChainManagement A Logisticss Perspective – CENGAGE , New Delhi Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of SupplyChainManagementABalanced Approach– CENGAGE, New Delhi					
REFERENCE BOOKS: Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac MillanIndia Ltd, 2003. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply ChainManagement’, McGraw Hill Publications, 13 th edition, 2018. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson EducationIndia, 6 th edition, 2016.					

E-RESOURCES:

1. www.managementstudyguide.com
2. https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf
3. <https://www.camcode.com/asset-tags/supply-chain-management-guide/>
4. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf>
5. https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZ_MsJJjeu_x_Mg-S0f0hGcn

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF LOGISTICS MANAGEMENT	COGNITIVE LEVELS
CO1	Understand the basic concepts of Logistics	K1, K2
CO2	Identify the opportunities in the field of logistics	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	3	3	3	1	3	1	3
CO2	1	2	3	3	3	3	1	3	1	3
Average	1	2	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

FOUNDATION COURSE -FC

FUNDAMENTAL CONCEPTS OF ACCOUNTING & COMMERCE

COURSE CODE: 23BCS1FC	Year and Semester: I year/I semester	Pre-Requisite: Basic Knowledge of Accounts and Commerce	Total Hours Week/2		
Lead to other courses	Advanced Accounting and Management Papers		L	T	P
Theory	Marks: 75	Credits: 2	2	0	0
LEARNING OBJECTIVES	To provide an overview of accounting concepts To create an insight about the commerce and allied areas covered in the programme.				
UNIT I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts –Manual Vs Software				
UNIT II	Financial Statements -- Meaning and contents • Reporting –Different types of accounting-introductions to corporate accounting-Cost Accounting-Management Accounting				
UNIT III	Overview of business laws-Company Law-Commercial Law-Industrial law				
UNIT IV	Communication-meaning-definition-types-process-Barriers to communication				
UNIT V	Management-definition-types- functions of business management-Skills for an Entrepreneur– qualities of an entrepreneur.				
RECOMMENDED TEXT T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai. S.Thothadri & S . Nafeesa, Financial accounting, MC Graw Hill Education,New Delhi. M.V. Nagarajan . Financial accounting, vidhya publications. N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar,Business Management - Margham Publication -Chennai. Elements of Mercantile Law – N.D.Kapoor					
REFERENCES: S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, KalyaniPublishers,New Delhi. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.Newdelhi. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - NewDelhi. 2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons – New Delhi Human Resource Management – V S PRao Human Resource Management –Ashwathappa					

E-Resources:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. <http://www.managementstudyguide.com/>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTAL CONCEPTS OF ACCOUNTING & COMMERCE	COGNITIVE LEVELS
CO1	Understand and apply the principles of accounting	K1, K2
CO2	Demonstrate an overview of understanding of commerce and allied fields	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCS2C1	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
	Contents								No. of Hours
Unit I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
Unit II	Branch and Departmental Accounts 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.								15
Unit III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
Unit IV	Partnership Accounts - II 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.								15
Unit V	Accounting Standards for financial reporting (Theory only) 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.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
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.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

**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	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	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: PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCS2C2	5				5	5	25	75	100
Learning Objectives									
LO1	Toknowtheconceptandfunctionsofmarketing								
LO2	Tounderstandtheimportanceofmarketsegmentation								
LO3	agesofnewproductdevelopment								
LO4	geonthevarious advertisingmedias								
LO5	lobalmarketenvironment								
Prerequisite: Basic knowledge of Management									
	Contents							No. of Hours	
Unit I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.							9	
Unit II	Market Segmentation Meaninganddefinition-Benefits–Criteriaforsegmentation– Typesofsegmentation–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.							9	
Unit III	Product &Price Marketing Mix—an overview of 4P’s of Marketing Mix– Product–IntroductiontoStagesofNewProductDevelopment– ProductLifeCycle—Pricing–Policies-Objectives– FactorsInfluencingPricing– Kinds of Pricing.							9	
Unit IV	Promotions and Distributions Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualities needed for a personal seller-ChannelsofDistribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.							9	
Unit V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing& M–Marketing–E-Tailing– CRM–MarketResearch–MISandMarketingRegulation.							9	
	TOTAL							45	

Course Outcomes	
CO1	Develop and understanding on the role and importance of marketing
CO2	Apply the 4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
Textbooks	
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
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

**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	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE -SEC 2

a. EVERY DAY BANKING

COURSE CODE: 23BCS2S1	Year and Semester: I year/II semester	Pre-Requisite: Knowledge of day-to-day banking	Total Hours / Week: 2		
Lead to other courses	Advanced study on Banking Theory Law & Practice		L	T	P
Theory	Marks: 75	Credits: 2	1	0	1
LEARNING OBJECTIVES					
To introduce the basic concepts of banking and related documents and process					
To enable the students to gain knowledge about the modern banking techniques and related terms.					

	Contents	No. of Hours
Unit I	Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft	5
Unit II	Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.	5
Unit III	On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID– Pass word – Hints for creating Pass words – change of pass word – on line transactions –Account statements – Fund Transfer – Payment of bills – Utility payments	6
Unit IV	Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles	6
Unit V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.	8
	TOTAL	30

RECOMMENDED TEXT BOOKS

1. B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

2. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
3. Parameswaran- Indian Banking, S. Chand & Co.

WEB SOURCES:

1. https://en.wikipedia.org/wiki/Online_banking
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERY DAY BANKING	COGNITIVE LEVEL
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1,K2,K3
CO2	Execute online, mobile banking and related transactions	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 2

b. EMOTIONAL INTELLIGENCE

COURSE CODE: 23BCS2S2	Year and Semester: I year/II semester	Pre-Requisite: Knowledge on Emotions	Total Hours/Week: 2		
Lead to other courses	Creation of Emotional Intelligence		L	T	P
Theory	Marks: 75	Credits: 2	2	0	0
LEARNING OBJECTIVES 1.To enable the students to understand the concepts of emotional intelligence 2.To teach the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits					

	Contents	No. of Hours
Unit I	Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self –awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.	8
Unit II	Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude- Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness. Positive Traits – Humor and Happiness – Empathetic ability - * Sensitivity profile – Empowered personality, Self – Empowerment.	5
Unit III	Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence-Self care	6
Unit IV	Self-analysis: Psychological growth and adjustment - Personal Development Plan	6
Unit V	Personal SWOT Analysis- learning to Celebrate Life.	5
	TOTAL	30

RECOMMENDED BOOKS REFERENCE BOOKS:

1. Dr. Aparna Chattopadhyay What's Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

WEB SOURCES:

<https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf>
<https://globalleadershipfoundation.com/geit/eitest.html>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EMOTIONAL INTELLIGENCE	COGNITIVE LEVEL
CO1	Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment	K1, K2
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis	K3, K4

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests , role plays.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	3	3	3	3
CO2	1	1	3	3	3	1	3	3	3	3
Average	1	1	3	3	3	1	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 3
FUNDAMENTALS OF AUDITING

COURSE CODE: 23BCS2S3	Year and Semester: I year/II semester	Pre-Requisite: Basics of Management	Total Hours /Week 2		
Lead to other courses	Professional Courses		L	T	P
Theory	Marks: 75	Credits: 2	2	0	0

LEARNING OBJECTIVES

1. To make the students to understand the concept of Auditing
2. To enable the students to gain knowledge of various techniques of Auditing.

	Contents	No. of Hours
Unit I	Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning	5
Unit II	Errors & Frauds – Principles of Audits-Types of Audits	5
Unit III	Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation	8
Unit IV	Meaning and types of vouching and verification	6
Unit V	Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors	6
	TOTAL	30

RECOMMENDED TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill.3.Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
3. Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

WEBRESOURCE:

1. http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2. www.mu.ac.in
3. www.learnthat.com

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTALS OF AUDITING	COGNITIVE LEVEL
CO1	Understanding and remembering the basic process of auditing	K1, K2
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	K3, K4

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	3	3	3	3	3
CO2	1	1	3	3	3	3	3	3	3	3
Average	1	1	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCS3C1	5				5	5	25	75	100
Learning Objectives									
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)								
Prerequisite: Should have studied Financial Accounting in I Year									
	Contents								No. of Hours
Unit I	Issue of Shares 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.								15
Unit II	Issue & Redemption of Preference Shares & Debentures 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.								15
Unit III	Final Accounts 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								15
Unit IV	Valuation of Goodwill & Shares 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.								15
Unit V	Indian Accounting Standards 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)								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
Textbooks	
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.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	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: COMPANY LAW & SECRETARIAL PRACTICE

COURSE CODE: 23BCS3C2	Year and Semester:II year/III semester	Pre-Requisite: Basics of Management	Total hours / Week 5		
Lead to other courses	Professional Course		L	T	P
Theory & Problems	Marks: 75	Credits: 5	5	0	0
LEARNING OBJECTIVES To Impart a detailed Knowledge of Company Law According to CompaniesAmendment Act 2013 and educate on role of a company secretary To introduce the key documents and various types of shares To educate about the members and shareholders of a company To impart knowledge on various types of meetings and managerial personnel of a company To impart knowledge on various types of winding ups of a company.					
	Contents			No. of Hours	
Unit I	INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.			12	
Unit II	PROSPECTUS & SHARECAPITAL Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.			12	
Unit III	MEMBERS AND SHAREHOLDERS Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.			12	

Unit IV	KEY MANAGERIAL PERSONNEL AND MEETINGS Directors – Women Director – Independent Director and Whole time Key Managerial Personnel Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting–Role and composition – Powers of the board – Notice, Agenda, minutes and resolution–Secretarial duties in meetings.	12
Unit V	WINDING UP Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT –Special courts – Mediation and Conciliation panel.	12
	TOTAL	60

Practical orientation – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

RECOMMENDED TEXTBOOKS

1. ND Kapoor -Company Law & Secretarial Practice - Sultan Chand & Sons
2. Gaffoor & Thothadri – Company Law and Secretarial Practice, Vijay Nicole Prints, Chennai
3. V. Balachandran and M. Govindarajan – A Student Handbook on Company Law and Practice, Vijay Nicole Prints, Chennai
4. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

REFERENCE BOOKS

1. Company Law & Secretarial Practice, CS Anoop Jain AJ Publication
2. Company Law Procedures with Compliance's and Checklists, Milind Kasodekar Shilpa Dixit, Amogh Diwan
3. Dr. B. Ravi – Company Law and Secretarial Practice (New Companies Act 2013)
4. Taxman's Companies Act 2013 - Taxman Publications, New Delhi
5. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.

JOURNALS:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI - Journals & Bulletins

WEBRESOURCES:

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	COMPANY LAW & SECRETARIAL PRACTICE	COGNITIVE LEVEL
CO1	Understanding about the basic concepts of a company and role of company Secretary	K1, K2
CO2	Knowledge about prospectus and shares and various types under each.	K1, K2, K3
CO3	Detailed understanding about the members and shareholders of the Company	K2
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a Company	K2, K3,
CO5	Understanding the various types of winding up processes of a company.	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstration using MOA, AOA and Prospectus, Mock Meeting, Talk by a company secretary, role plays, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 4

Business Building Skills

COURSE CODE: 23BCS3S1	Year and Semester:II year/III semester	Pre-Requisite: Basics of Commerce	Total hours / Week 2		
Lead to other courses	Entrepreneurial Development		L	T	P
Theory	Marks: 75	Credits: 2	1	0	1

Learning Objectives:

1. To introduce the practical aspects of business
2. To impart knowledge on the different forms of business entities
3. To highlight the importance of innovation and creativity
4. To gain basic knowledge on Intellectual Property rights
5. To create awareness about national and state level entrepreneurial ecosystem

	Contents	No. of Hours
Unit I	Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.	3
Unit II	Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.	3
Unit III	Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.	3
Unit IV	Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.	3
Unit V	Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.	3
	TOTAL	15

Reference Text books:

RECOMMENDED TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEdition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2ndEdition,JohnWiley&Sons,2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw-HillEducationPvt.Ltd.,2006.

WEB RESOURCES:

1. <https://www.msde.gov.in/>
2. <http://inventors.about.com/od/entrepreneur/>
3. <http://learnthat.com/tag/entrepreneurship/>
4. www.managementstudyguide.com
5. www.quintcareers.com
6. www.entrepreneur.com
7. www.makeinindia.com
8. <https://aatmanirbharbharat.mygov.in>
9. https://onlinecourses.nptel.ac.in/noc22_mg98/preview

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	Business Building Skills	COGNITIVE LEVEL
CO1	Learn the basics of business skills and forms	K1, K2
CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1, K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1, K2

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, MSME visit, IPR workshops.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 15

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	1	1	1	1	3	3	3
CO2	1	1	1	3	3	3	1	3	3	3
CO3	1	1	1	2	1	1	1	3	3	3
CO4	1	1	1	2	2	1	1	3	3	3
CO5	2	2	3	2	2	3	1	3	3	3
Average	1.6	1.2	1.8	2	1.8	1.8	1	3	3	3

10. (Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 5

GST FILLING OF RETURNS

COURSE CODE: 23BCS3S2	Year and Semester: II year/IV semester	Pre-Requisite:Basics of GST	Total hours / Week 2		
Lead to other courses	Practical Filing of GST		L	T	P
Theory	Marks: 75	Credits: 2	1	0	1

LEARNING OBJECTIVES

1. To impart an overview of GST
2. To teach the importance and theoretical concepts of GST
3. To make students aware about the GST and its components
4. To enable the students to learn the process of GST filling

Total Hours: 30

	Contents	No. of Hours
Unit I	GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST	5
Unit II	Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions-Accounts and record-Time, Place and value of supply	7
Unit III	Procedure for registration under GST-Procedure for GST Payments and Refunds	6
Unit IV	GST Rates & HSN Codes-Input tax credit	5
Unit V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST	7
	TOTAL	30

RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

REFERENCE BOOKS

1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEBRESOURCES

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	GST FILLING OF RETURNS	COGNITIVE LEVEL
CO1	Gain the knowledge about GST and its components and aware about various employment opportunities	K1, K2, K3, K4
CO2	Knowledge of GST return process	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SECOND YEAR – SEMESTER – IV
CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCS4C1	4				4	4	25	75	100
Learning Objectives									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
	Contents								No. of Hours
Unit I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
Unit II	Accounting of Banking Companies 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.								15
Unit III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
Unit IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
Unit V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction								
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.								
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format								
CO4	Give the consolidated accounts of holding companies								
CO5	Preparation of liquidator's final statement of account								

Textbooks	
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
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV
CORE – VIII: BUSINESS STATISTICS

COURSE CODE: 23BCS4C2	Paper No 21	Year and Semester:II year/IV semester	Pre-Requisite: Basics of Commerce	Total hours / Week 4		
Lead to other courses	Professional and Competitive Examinations			L	T	P
Theory	Marks: 75	Credits: 4		4	0	0
LEARNING OBJECTIVES						
To communicate the origin and basics about the statistics						
To gain knowledge on measures of central tendency and measures of variation						
To impart knowledge on Correlation and Regression analysis						
To understand the Time series analysis						
To learn about various types and of index numbers and their calculations						

	Contents	No. of Hours
Unit I	Introduction Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data- Graphs and Diagrams	12
Unit II	Measures of Central Tendency and Measures of Variation Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve	12
Unit III	Correlation and Regression Analysis Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.	12
Unit IV	Time Series Analysis of Time Series-Causes of Variation in Time Series Data -Components of TimeSeries- Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods- Computation of Seasonal Indices by Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods	12
Unit V	Index Numbers Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation - Customer Price Index and Its Uses- Statistical Quality Control	12
	TOTAL	60

RECOMMENDED TEXTS

1. Statistical Methods- S.Gupta – Sultan Chand & Sons
2. Statistics –P.R.Vital- Margham Publications.
3. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay Nicole Imprint Private Limited, Chennai

REFERENCE BOOKS

1. Elements of Statistical Hypothesis – E.L.Lehmann – John Wiley & Sons.
2. Practical Statistics – R.S.N.Pillai & B.Bhagavathi – S.Chand & Company
3. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods)Sultan chand and Sons,New Delhi, 9th Edition 2013
4. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
5. Sharma J K,Fundamentals of Business Statistics, Second Edition, VikasPublishing HousePrivate Limited,2013

WEBRESOURCES

<https://books.google.co.in/books?isbn=8122415229><https://books.google.co.in/books?isbn=8131301362><https://books.google.co.in/books?isbn=8122415229>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BUSINESS STATISTICS	COGNITIVE LEVEL
CO1	Understanding of basics of Statistics and collection and tabulationof data presentation using various types of diagrams and charts	K1, K2, K3
CO2	Calculation measures of central tendency – mean, median, mode, geometric mean and harmonic mean, measures of variance- range, SD, MD, QD	K3, K4
CO3	Performing correlation and regression analysis using variousmethods	K4, K5
CO4	Analysis of time series data using various methods	K3, K4, K5
CO5	Analysis and construction of Index numbers using various methods and exhibiting the concepts of statistical quality control	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating,K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, surveys

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	2	3	2	1	3	3	3
CO2	1	3	3	2	3	2	1	3	3	3
CO3	1	3	3	2	3	2	1	3	3	3
CO4	1	3	3	2	3	2	1	3	3	3
CO5	1	3	3	2	3	2	1	3	3	3
Average	1	3	3	2	3	2	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 6TALLY ACCOUNTING SOFTWARE

COURSE CODE: 23BCS4S1	Year and Semester: II year/IV semester	Pre-Requisite: Basic Accounting Knowledge	Total hours / Week 2		
Lead to other courses	Practical applicability in work Environment		L	T	P
Theory	Marks: 75	Credits: 2	1	0	1

LEARNING OBJECTIVES

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

	Contents	No. of Hours
Unit I	Introduction and Accounting Features of Tally: Introduction to tally - salient features of tally - accounting features of tally	3
Unit II	Components of tally – create a company - select company - shut a company- alter a company - delete a company	4
Unit III	Introduction to groups –single and multiple group creation, display and altering	6
Unit IV	Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering	7
Unit V	Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices-creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – daybook	10
	TOTAL	30

RECOMMENDED TEXT BOOKS

1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

REFERENCE BOOKS

1. Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

WEBRESOURCES:

1. <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
2. <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
3. <https://tallyonlinetraining.com>
4. <https://www.tallyacademy.in>
5. <https://help.tallysolutions.com>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COURSE	TALLY ACCOUNTING SOFTWARE	COGNITIVE LEVEL
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report Generations	K5, K6

(K1-Remembering, K2-Understanding, K3-Aplying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 7
PROFESSIONAL SKILLS FOR CORPORATE WORLD

COURSE CODE: 23BCS4S2	Paper No 23	Year and Semester:II year/IV semester	Pre-Requisite: Knowledge of Management	Total hours / Week 2		
Lead to other courses	Practical Applicability			L	T	P
Theory	Marks: 75	Credits: 2		1	1	0

LEARNING OBJECTIVES

- To impart all the skills required to work in a Corporate Environment**
- To educate about the importance of Etiquettes at work place and work life balance.**

	Contents	No. of Hours
Unit I	Importance of personal Communication Skills- Conversation Techniques- Presentation Skills- Interpersonal skills-	5
Unit II	Body Language -Making a First Great Impression- Personal Grooming- Importance of Corporate Dressing- Personal grooming tips for men and women	5
Unit III	Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.	7
Unit IV	Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance	7
Unit V	Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette	6
	TOTAL	30

REFERENCE BOOKS

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

WEBRESOURCES

<https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html>
<https://archive.org/details/essentialguideto00chan/page/n1/mode/2up>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	PROFESSIONAL SKILL FOR CORPORATE WORLD	COGNITIVE LEVEL
CO1	Knowledge about the basic skill set and grooming	K1, K2, K3, K5, K6
CO2	Understanding and exhibition of Business Etiquettes	K3, K4, K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	1	3	3	3
CO2	1	1	3	3	3	1	1	3	3	3
Average	1	1	3	3	3	1	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V
CORE-X-INCOME TAX LAW & PRACTICE I

COURSE CODE: 23BCS5C1	Year and Semester: III year/ V Semester	Pre-Requisite: Basics of Tax	Total hours / Week: 5		
Lead to other courses	Professional Course		L	T	P
Theory & Problems	Marks: 75	Credits: 4	5	0	0
LEARNING OBJECTIVES To understand the basic concepts and definition under the Income Tax Act 1961. To ascertain the residential status of an assessee and its incidence of tax. To compute salary income under the head salaries. To learn the concepts of annual value associated deductions and the calculation of income from house property. To compute income from business and profession.					

	Contents	No. of Hours
Unit I	INTRODUCTION: Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms-Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.	15
Unit II	INCOME FROM SALARIE: Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites– Other items included in Salary – Qualifying amount for deduction u/s 80(C).	15
Unit III	INCOME FROM HOUSE PROPERTY: Income from house property - Computation of Income from House Property – Let-out house– Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property	15
Unit IV	PROFITS AND GAINS OF BUSINESS AND PROFESSION Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.	15
Unit V	ADMINISTRATION OF INCOME TAX ACT: Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment	15
	TOTAL	75

RECOMMENDED TEXTBOOKS :

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Manoharan T.N & Hari.G.R., (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B., Income Tax Law and Practice, Kalyani Publications.
3. Murthy A., Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt. Ltd, New Delhi.
4. Vinod K. Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt. Ltd. New Delhi.
5. Mehrotra H.C., Goyal S.P., Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

WEB RESOURCES

<https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>

<https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>

<http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>

<https://www.hrblock.in/guides/house-property-deductions> <https://books.google.com/books?isbn=1584773855>

<https://books.google.com/books?id=iiQKAAAAMAAJ> <https://books.google.com/books?isbn=813172191>

Course outcome – Cognitive level mapping

CO'S	INCOME TAX LAW & PRACTICE I	COGNITIVE LEVEL
CO1	Understand the basic concepts and definition under the Income Tax Act 1961.	K1, K2
CO2	Ascertain the residential status of an assessee and its incidence of tax.	K2, K3, K4
CO3	Preparation of salary income under the head salaries.	K4, K5
CO4	Calculation of income from house property.	K5, K6
CO5	Computation of income from business and profession	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Case studies, Demonstrations through income tax websites, practical exposure to forms

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 75

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

CORE -XI - BUSINESS LAW

COURSE CODE: 23BCS5C2	Year and Semester: III year/V semester	Pre-Requisite: Basics of Management	Total hours / Week 5		
			L	T	P
			5	0	0

Lead to other courses	Professional Course
------------------------------	----------------------------

Theory	Marks: 75		Credits: 4
---------------	------------------	--	-------------------

LEARNING OBJECTIVES

To help students become proficient business leaders
To provide students a better grasp of the legal context in which business decisions are made
To educate the students about indemnity and concepts of guarantee
To educate the students about indemnity and concepts of guarantee
To impart knowledge about operations of Limited Liability of Partnership Act
To explain about the comprehend laws pertained to Intellectual Properties Rights

	Contents	No. of Hours
Unit I	Indian Contract Act 1872 Contract: Meaning - Definition– Classification of Contracts, Essential Elements of Contract – Discharge of Contracts – Remedies for Breach of Contracts. E- Contract Meaning– Definition – Essential Elements of E- Contract – Types of E-Contracts.	12
Unit II	Contract of Indemnity and Guarantee Contract of Indemnity: Meaning – Definition– Scope of Contract of Indemnity- Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee- Revocation of Guarantee – Discharge of Surety.	12
Unit III	Sale of Goods 1930 Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller –Rights of Unpaid Seller – Doctrine of Caveat Emptor – Auction Sale.	12
Unit IV	Limited Liability Partnership Act, 2008 (LLP) Salient Features of LLP, Difference between LLP, Partnership and Company - LLP Agreement - Nature of LLP- Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners - Conversion to LLP, Winding Up and Dissolution.	12
Unit V	Law Relating to Intellectual Property Provisions Relating to Patents, Trademarks and Copyrights - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights	12
	TOTAL	60

RECOMMENDED TEXT BOOKS

1. Kapoor N.D. Business Law. New Delhi: Sultan Chand & Sons, 2019.
2. Pillai N.P.N., Bhagavathy, Legal Aspects of Business, New Delhi, S.Chand, 2013

REFERENCE BOOKS

1. Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
2. Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.
3. Chadha, P.R, Business Law, Galgotia Publishing Company, New Delhi
4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

WEB RESOURCES

1. <https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf>
2. https://www.icaai.org/post.html?post_id=15532
3. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf
4. www.legalservicesindia.com
5. www.indilaw.com
6. www.amritt.com
7. www.niscair.res.in

COURSE OUTCOME- COGNITIVE LEVEL MAPPING

CO'S	BUSINESS LAWS	COGNITIVE LEVELS
CO1	Students can identify various laws involved in business operations.	K1, K2, K3
CO2	Students can apply basic principles of law pertaining to business	K3
CO3	Apply the knowledge of contract of indemnity, guarantee and its types	K2, K3
CO4	Students can understand the operations of Limited Liability Partnership Act	K2, K3
CO5	Understanding about the comprehend provisions related to Intellectual Properties Rights	K1, K2, K3, K4, K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case laws, discussions based on latest amendments, role plays

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	1	3	1	3
CO2	3	1	3	3	3	3	1	3	1	3
CO3	3	1	3	3	3	3	1	3	1	3
CO4	3	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	3	1	3	3	3	3	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

CORE XII- PROJECT: PROJECT WITH VIVA-VOCE INSTITUTIONAL TRAINING

COURSE CODE: 23BCS5PR/ 23BCS5T	Year and Semester: III year/V semester	Pre-Requisite: Knowledge of Company Law & Management Accounting	Total hours / Week 8		
Lead to other courses	Practical Applicability		L	T	P
Project & Viva – Voce Examination	Marks: 75	Credits: 8	1	4	0

LEARNING OBJECTIVES

1. To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.
2. To demonstrate professional skills that pertains directly to the institutional experience.
3. To analyses and understand about the various department activities and their responsibilities.
4. To frame the organization structure, layout and to describe the organization's financial statement analysis
5. To prepare the report based on the training experience.

COURSE OUTCOME- COGNITIVE LEVEL MAPPING

CO'S	INSTITUTIONAL TRAINING	COGNITIVE LEVELS
CO1	Acquire institutional experience the nature of school as workplace and their associated values, routines and cultures.	K1, K2, K3
CO2	Demonstrate professional skills that pertain directly to the institutional experience.	K3, K4
CO3	Analyses the various department activities and their responsibilities	K3
CO4	Understand the organization structure, layout and to describe the organization's financial statement analysis.	K2, K3, K4, K5
CO5	Prepare the report based on the training experience.	K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Guidance for preparing the project report by applying the learnings

Supervised Institutional Training shall be an integral part of B. Com (Corporate Secretaryship) Degree Course. It is a sort of job testing programme designed to bridge the gap between theory & practice and create a natural interest in the practical aspects of the Company Secretaryship

so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship. The details of the training are to be given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices.

The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max 25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit the report to the department and reappear for voce exam for evaluation)

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V

a. CORPORATE GOVERNANCE AND BUSINESS ETHICS

COURSE CODE: 23BCS5E1	Year and Semester: III year/V semester	Pre-Requisite: Basics of Company law	Total hours / Week 5		
Lead to other courses	Professional and certification Course		L	T	P
Theory	Marks: 75	Credits: 3	5	0	0

LEARNING OBJECTIVES

To impart knowledge on governance which ensure ethics in corporate management and corporate health in the interest of shareholder & public.

To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate shareholders Vs stakeholders' approach and welfare of stakeholders

To outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).

To demonstrate various committees and their functions which are prevailing in the corporate sector / companies' act 2013.

To explain the various corporate social responsibility (CSR) practices and social audit and explains about business ethics and its factors for ethical and unethical business decisions

	Contents	No. of Hours
Unit I	Corporate Governance – Introduction Corporate governance - History - meaning - need for Corporate Governance - Definitions - Importance - principles - Features of Corporate Governance - Indian Committees on Corporate Governance	12
Unit II	Corporate Governance-Legal Framework India's Corporate Governance Framework - Listing Agreement - Clause 49A - SEBI Guidelines - Corporate Governance Report and contents - Corporate Governance and Shareholders rights	12
Unit III	Levels of Corporate Governance and Board Committee Levels of Corporate Governance - Various Board committees - composition of board committees - Roles, Responsibilities and powers - Shareholders grievance committee - Remuneration Committee - Nomination Committee - Corporate Governance Committees - Corporate Governance Compliance Committee	12
Unit IV	Corporate Social Responsibility Corporate Social Responsibility - Meaning & definition - principles, Indian models - Corporate Citizenship - Provision of CSR in Companies Act 2013 - Section 135 of Companies Act 2013 - Scope for CSR activities under Schedule VII - Case Studies (Practical Orientation)	12
Unit V	Business Ethics Business ethics - meaning, significance, scope - factors responsible for ethical and unethical business decision - Unethical practices in Business - Business ethics in India - Ethics training programme.	12
	TOTAL	60

RECOMMENDED TEXT BOOKS

1. Dr. Neeru Vasisht and Dr. Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
2. S. Sanakaran - International Business & Environment, Margham Publication, Chennai.

3. Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4. Sundar.K,Business Ethics and Value, Vijay Nichole Prints, Chennai.
5. Taxmann- Corporate Governance, Indian Institute of Corporate Affairs,
6. A.C.Fernando,K.P.Muralidharan&E.K.Satheesh–
CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation.

REFERENCE JOURNALS

- Journal of Corporate Governance Research– Macro think Institute
 - Indian Journal of Corporate Governance, Bi -annual journal– Sage Journals

WEBRESOURCES

- <https://elearningindustry.com>
- <https://essentialskillz.com>

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	CORPORATE GOVERNANCE AND BUSINESSETHICS	COGNITIVE LEVELS
CO1	Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.	K1, K2
CO2	Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.	K1, K2
CO3	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).	K2, K3
CO4	Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies' act 2013.	K4, K5
CO5	Understand the various corporate social responsibility (CSR) practices, social audit business ethics and its factors for ethical and unethical business decisions	K2, K4, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, exploring the Corporate Governance boards and report of companies through websites

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V
ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V
b. INDUSTRIAL LAWS

COURSE CODE: 23BCS5E2	Year and Semester: III year/V semester	Pre-Requisite: Knowledge of Law	Total hours / Week 5		
Lead to other courses	Professional Course		L	T	P
Theory	Marks: 75	Credits: 3	5	0	0

LEARNING OBJECTIVES

To acquire knowledge on Factories Act 1948
To Learn the provisions of Industrial Disputes Act 1947
To understand the Workmen Compensation Act 1923
To gain knowledge on Employee State Insurance Act 1948
To gain fundamental knowledge of Employee Provident fund

	Contents	No. of Hours
Unit I	Factories act 1948 Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.	12
Unit II	Industrial Disputes Act 1947 Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs	12
Unit III	The Workmen Compensation Act 1923 Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act	12
Unit IV	Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits-penalties for false claims	12
Unit V	Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery – penalties and offences	12
	TOTAL	60

Practical orientation - Students can be assigned to submit a report on welfare, health and safety measures taken by the manufacturing industries of their choice.

RECOMMENDED TEXT BOOKS:

1. N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2. Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
3. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
4. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd

RECOMMENDED BOOKS

5. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

WEBRESORUCES:

6. <https://labourlawreporter.com/>
<https://www.ilms.academy/products/certificate-course-on-labour-law>

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	INDUSTRIAL LAW	COGNITIVE LEVELS
CO1	Apply the provisions of Factories Act learned	K1, K2, K3
CO2	Identify the industrial Disputes based on the Act and find solutions and plan strategically	K3, K4, K5, K6
CO3	Exhibit the knowledge on compensation related to workmen	K4
CO4	Application of Employee State Insurance Act 1948	K3
CO5	Calculation of PF using the provisions of the Act	K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies, role plays, discussions Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 6

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	2	2	3	3
CO2	3	1	3	3	3	3	2	2	3	3
CO3	3	1	3	3	3	3	2	2	3	3
CO4	3	1	3	3	3	3	2	2	3	3
CO5	3	1	3	3	3	3	2	2	3	3
Average	3	1	3	3	3	3	2	2	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V
ELECTIVE COURSE (GENERIC)–EC VI
a. BASICS OF RESEARCH METHODOLOGY

COURSE CODE: 23BCS5E3	Year and Semester: III year/V semester	Pre- Requisite: Basics of Statistics	Total hours / Week 5		
Lead to other courses	Professional Course		L	T	P
Theory	Marks: 75	Credits: 3	5	0	0
LEARNING OBJECTIVES To acquire knowledge with regard to research methods and reporting To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals To provide knowledge on research methods, techniques and the process and To develop skills in the application of research methods for business problems solving To analyse the research problems through systematic research methodology					

	Contents	No. of Hours
Unit I	Research – Meaning and Significance – Objectives – Types – Research Process – Common problems encountered in research – Ethics in Research.	12
Unit II	Research Problems: Meaning – Selection and Formulation – Review of available literature – Techniques involved in defining a problem	12
Unit III	Research Design: Meaning and need for research design – Feature of a good design – Different research design.	12
Unit IV	Data Collection: Methods – Primary and Secondary Data – Observation – Interviews – Questionnaire – Constructing a Questionnaire.	12
Unit V	Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample	12
	TOTAL	60

RECOMMENDED BOOKS:

1. Kothari C.R. – Research Methodology.
2. Donal R. Cooper & Pamela S. Schindler – Business Research Methods.
3. Gupta.S - Research Methodology & Statistical Techniques

REFERENCE BOOKS

1. Paneerselvam - Research Methodology - Prentice Hall of India
2. Krishnaswamy - Research Methodology - Pearson Education India
3. GopalLal Jain - Research Methodology - methods, tools & techniques – Tamilnadu Book House
4. Harounh A.B.E.M - Research Methodology - Tamilnadu Book House

WEB RESOURCES

www.socialpsychology.org

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO	BASICS OF RESEARCH METHODOLOGY	COGNITIVE LEVELS
CO1	Examine the Research Design of various types of research.	K1, K2
CO2	Compare and contrast the different methods of data collection and its presentation	K3, K4, K5, K6
CO3	Complete the analysis of Correlation and Regression to arrive inferences.	K3, K4, K5, K6
CO4	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.	K5, K4, K5, K6
CO5	Analyse the research problems through systematic research methodology	K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, group work, survey based micro projects based on the practical application of techniques learned.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	2	1	3	1	3
CO2	1	1	3	3	3	2	1	3	1	3
CO3	1	1	3	3	3	2	1	3	1	3
CO4	1	1	3	3	3	2	1	3	1	3
CO5	1	1	3	3	3	2	1	3	1	3
Average	1	1	3	3	3	2	1	3	1	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

ELECTIVE COURSE (GENERIC) – EC VI
b. ENTREPRENEURIAL DEVELOPMENT

COURSE CODE: 23BCS5E4	Year and Semester: III year/V semester	Pre-Requisite: Basics of Commerce, Accounts & Management	Total hours / Week 5		
Lead to other courses	Venture Formation		L	T	P
Theory	Marks: 75	Credits: 3	4	0	0
LEARNING OBJECTIVES To enable the students to understand the concept of Entrepreneurship development To discuss and identify significant changes and trends to create business opportunities To analyze the environment for potential business opportunities To outline the basic concepts of entrepreneurship To learn about the entrepreneurial eco system, exercising the available skills to generate new ideas and making it a viable venture using the available					
	Contents			No. of Hours	
Unit I	ENTREPRENEURSHIP Meaning-Definition of Entrepreneurship & Entrepreneur -Types of Entrepreneurship-Traits of an Entrepreneur-Factors promoting Entrepreneurship-Barriers to Entrepreneurship-Women Entrepreneurship- Concept of SHGS- Role of Entrepreneurship in Economic Development-Entrepreneurs/Small-Business Owners: Emerging trends: The Internet & E-commerce, Types of entrepreneurs; Corporate Entrepreneurship – Nature, Concepts and Sustainability			12	
Unit II	IDEA GENERATION Creativity, Innovation and Invention - Design thinking concept and stages-Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Patents and IPR for entrepreneurs			12	
Unit III	OPPORTUNITY IDENTIFICATION AND EVALUATION Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, and Cost benefit analysis and network analysis- Project formulation –Assessment of project feasibility-Idea Validation techniques-			12	
Unit IV	VENTURE CREATION Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation- Social Entrepreneurship- Business model canvas – Preparation of Business Plan(Practical Orientation)- Sources of Finance-Venture capital- Venture capital process-Business angles- Commercial banks- Government Grants and Schemes-Dealing with basic and initial problems of setting up of Enterprises.			12	

Unit V	EMERGING TRENDS Ministry of Entrepreneurship and Skill Development-Key initiatives of the government – Make in India-National Start up policy-Startup India-Athmanirbar Barath (Self-reliant India)- Startup space of India- Unicorns (Case study)-EODB-Overview	12
	TOTAL	60

RECOMMENDED TEXT BOOKS:

7. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
8. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
9. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
10. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
11. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
12. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

6. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEdition,Pearson,2011.
7. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2ndEdition,JohnWiley&Sons,2011.
8. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
9. Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
10. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw-HillEducationPvt.Ltd.,2006.
11. Mathew,J.M.,EntrepreneurshipTheoryatCrossRoads:ParadigmsandPraxis, 2ndEdition,DreamTech,2006.
12. Morse,E., andMitchell, R.,Cases inEntrepreneurship:TheVentureCreationProcess, SageSouthAsia,2008.
13. NagendraandManjunath,V.S.,EntrepreneurshipandManagement,Pearson,2010.
14. Reddy,N.,Entrepreneurship:TextandCases,CengageLearning,2010.
15. Roy,R.,Entrepreneurship,2ndEdition,OxfordUniversityPress,2011.
16. Stokes,D., andWilson,N.,SmallBusinessManagementandentrepreneurship,6thEdition,Cengage Learning,2010.

WEB RESOURCES:

11. <https://www.msde.gov.in/>
12. <http://inventors.about.com/od/entrepreneur/>
13. <http://learnthat.com/tag/entrepreneurship/>
14. www.managementstudyguide.com
15. www.quintcareers.com
16. www.entrepreneur.com
17. www.makeinindia.com
18. <https://aatmanirbharbharat.mygov.in>

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	ENTREPRENEURIAL DEVELOPMENT	COGNITIVE LEVELS
CO1	Enable the students to understand the concept of Entrepreneurship and nurture the entrepreneurial mind set	K1, K2
CO2	Identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.	K2, K3, K4
CO3	Provide conceptual exposure on converting idea to a successful entrepreneurial firm.	K3, K4, K5, K6
CO4	Understand the basic application of concepts of entrepreneurship and entrepreneurial eco system, skills to generate new ideas and making it a viable venture using the available support system	K5, K6
CO5	Demonstrate thorough knowledge on entrepreneurial growth	K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, idea generation workshops, role plays, discussions, demonstrations using websites of government and related ones, class presentations, preparation of business plans and pitching, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

SUMMER INTERNSHIP /INDUSTRIAL TRAINING

COURSE CODE: 23BCS5I	Paper No 35	Year and Semester:III year/V semester	Pre-Requisite:	Total hours / Week		
Lead to other courses	Project Preparation			L	T	P
Theory & Problems	Marks: 75	Credits: 2		0	0	0

Note: **Students to go for internship and submit a report.**

THIRD YEAR – SEMESTER – VI
CORE XIII–COST ACCOUNTING

COURSE CODE: 23BCS6C1	Year and Semester: III year/ VI Semester	Pre-Requisite: Knowledge of Accounting	Total hours / Week 6		
Lead to other courses	Professional Course		L	T	P
Theory & Problems	Marks: 75	Credits: 4	6	0	0
LEARNING OBJECTIVES To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation To gain knowledge on labour costing techniques To learn about the types and allocation of overheads, absorption of overheads and machine hour rate To learn about the various techniques of costing.					

Unit	Contents	No. of Hours
Unit I	Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison	15
Unit II	Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average and Weighted Average method– Base stock method	20
Unit III	Labour– Labour Turnover–Causes–Prevention–Methods of Wages Payment– Calculation of Wages –Incentive Bonus Schemes– Treatment of Idle Time& Overtime	20
Unit IV	Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption–Machine Hour Rate–Under/Over Absorption of Overheads and its Treatment	15
Unit V	Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing (With Normal Loss and Abnormal Loss A/c only)	20
	TOTAL	90

RECOMMENDED TEXT BOOKS

1. Jain S P & Narang KL, Cost Accounting, Kalyani Publishers, New Delhi
2. Reddy T.S. and Hari Prasad Reddy Y., Cost Accounting, Margham Publications, Chennai, Fourth Edition
3. Murthy A and Gurusamy S, Cost Accounting, Tata McGraw Hill Publishing Company New Delhi

REFERENCEBOOKS

1. Charles.T.Horngren,GeorgeFoster,Srikant.M.Datar, CostAccounting,PrenticeHallo f IndiaPrivate Limited,New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill PublishingCo.,NewDelhi.
3. S.Piyengar,CostAccounting,SultanChand&Sons,NewDelhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, SultanChand&Co., New Delhi
5. R.S.NPillai&VBagavathi,CostAccounting,S.Chand&Co., NewDelhi
6. Dr.Maheswari S.N,Principles of Cost Accounting,Sultan Chand & Sons,NewDelhi
7. Pillai R.S.N.and Bagavathi V.,Cost Accounting,S.Chand,New Delhi
8. SaxenaV.K.and Vashist C.D, Cost Accounting,Sultan Chand & Sons,New Delhi
9. ShuklaM.C.,Grewal T .S. and Dr.GuptaM.P.,Cost Accounting,S.Chand, New Delhi

JOURNALS

1. Journal of Cost Management
2. International Journal of Cost Accounting

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COST ACCOUNTING	COGNITIVE LEVELS
CO1	Understand the meaning of cost accounting and its scope and prepare cost sheets.	K1, K2,K3,K4
CO2	Analyse the methods of material control and valuation of material issues.	K3,K4
CO3	Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.	K4, K5
CO4	Enumerate the classification of overheads and concepts relating to it.	K5
CO5	Calculate Costing using different techniques	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, model cost sheet preparation for different industries, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO2	PO 3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – VI

CORE XIV -INCOME TAX LAW & PRACTICE II

COURSE CODE: 23BCS6C2	Year and Semester: III year/ VI Semester	Pre-Requisite: Knowledge of Tax Laws	Total hours / Week 6		
Lead to other courses	Professional Course		L	T	P
Theory & Problems	Marks: 75	Credits: 4	6	0	0

LEARNING OBJECTIVES

To learn the classification of capital assets and computation of capital gain.

To identify the various incomes under income from other sources and calculations.

To get insights on aggregation of incomes and provisions of set-off and carry forward of losses.

To gain knowledge on the agricultural income and deductions under section 80.

To learn about individuals tax liability calculations.

	Contents	No. of Hours
Unit I	CAPITAL GAINS Capital Gains - Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains - Loss under head Capital Gains	25
Unit II	INCOME FROM OTHER SOURCES Income from other sources - Income chargeable to tax under the head Income from Other Sources –Dividends – Interest on Securities – Casual Income – Other Incomes –Deduction from Income from Other Sources – Loss under the head Other Sources	10
Unit III	AGGREGATION OF INCOME Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child – Deemed Incomes. Provisions relating to Set-off & Carry forward and Set-off of Losses.	15
Unit IV	AGRICULTURAL INCOME Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)	25
Unit V	ASSESSMENT OF INDIVIDUAL Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)	15
	TOTAL	90

RECOMMENDED TEXTBOOKS:

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S., Hari Prasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Manoharan T.N & Hari.G.R, (2018) Students' Hand Book on Taxation, Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
3. Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, New Delhi.
4. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

WEB RESOURCES

1. <https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/>
 2. <https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924>
 3. <http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html>
 4. <https://www.hrblock.in/guides/house-property-deductions>
 5. <https://books.google.com/books?isbn=1584773855>
 6. <https://books.google.com/books?id=iiQKAAAAMAAJ>
 7. <https://books.google.com/books?isbn=813172191>
 8. <https://books.google.com/books?isbn=1584773855> <https://books.google.com/books?isbn=8131721914> <https://books.google.com/books?id=iiQKAAAAMAAJ>
- a. [QKAAAAMAAJ](https://books.google.com/books?isbn=813172191)

Course outcome - COGNITIVE LEVEL MAPPING

CO'S	INCOME TAX LAW & PRACTICE II	COGNITIVE LEVELS
CO1	Compute "Income from capital gain" under section 45 to 55 and to analyse various exemption under capital gains.	K4, K5
CO2	Analyse various provisions contained under section 56 to 59 of the income tax act, 1961 under the heads "Income from other sources".	K3, K4, K6
CO3	Outline various provisions relating to "Aggregation of income" and "Set-off and carry forward of losses".	K4, K5
CO4	Prepare gross total income and to analyse the provision under section 80C to 80U relating to individuals.	K5
CO5	Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the income tax act, 1961.	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical exercises, case laws, exploration through income tax websites for ITR filing and assessment process, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 90

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – VI
CORE XV–BANKING THEORY LAW & PRACTICE

COURSE CODE: 23BCS6C3	Year and Semester: III year/ VI Semester	Pre-Requisite: Basic knowledge on banks	Total hours / Week 6		
Lead to other courses	Practical Application		L	T	P
Theory & Problems	Marks: 75	Credits: 4	6	0	0
LEARNING OBJECTIVES To understand the framework of banking regulation, role and functions of Central Banks To learn about the commercial banks To understand the relationship between a banker and a customer To study the various accounts, negotiable instruments operated by a banker. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc					

	Contents	No. of Hours
Unit I	Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.	18
Unit II	Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM Cards - Debit Cards – Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking	18
Unit III	Opening of an Account, Types of Deposit Account - Types of Customers (Individuals, Firms, Trust and Companies) (Practical Orientation) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman. - Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Pre- cautions to be taken by a Banker.	18
Unit IV	Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker	18
Unit V	Recent trends in Banking - e-Services: Internet Banking- NEFT, RTGS, IMPS -Tele Banking– Mobile Banking-Home Banking- Gold Banking-ATM- Credit Card-Debit Card-Gold/Platinum Card-Teller System-Electronic Fund Transfer-Electronic Cheque - PIN- SWIFT-Cloud computing – Block claim – Bit coin	18
	TOTAL	90

RECOMMENDED TEXTBOOKS

1. Michael W. Brandt–Money, Banking, Financial Markets and Institutions–Cengage, New Delhi
2. Guruswamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, 2015, Chennai
3. Sundaram and Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
4. B. Santhanam- Banking & Financial systems (MARGHAM PUBLISHERS)
5. Parameswaran- Indian Banking (S. CHAND & Co.)

REFERENCE BOOKS

1. Clifford Gomez, Banking and finance, Theory, Law and practice, Jain Book Agency, 2010 Mumbai
2. Gupta, R.K Banking Law and Practice, Jain Book Agency, 2001, New Delhi.
3. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand Co, 2010, New Delhi.
4. Maheswari, S.N. Banking Theory Law and Practice, Kalyani Publications, 2011, Mumbai.
5. Santhanam. B, Banking Theory Law and Practice, Margam Publications.
6. Nirmala Prasad, Banking and Financial Services, Himalaya Publications
7. Tandon- Banking law theory & practice
8. Sherlaker & Sherlaker - Banking law theory and practice

WEB RESOURCES

1. www.lawcommissionofindia.nic.in
2. www.rbi.org
3. www.bankingombudsman.org
4. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20Professional.pdf>

Course outcome - COGNITIVE LEVEL MAPPING

CO'S	BANKING THEORY LAW & PRACTICE	COGNITIVE LEVELS
CO1	Gain knowledge about the banking regulation and role of RBI	K1, K2
CO2	Knowledge on commercial banks and their activities	K2, K3
CO3	Demonstrate the basic banking operations as a customer	K3, K4, K5
CO4	Insights about the various negotiable instruments used by the bankers	K2, K3
CO5	Understanding of modern banking techniques including Crypto currencies, Block chain and Cloud computing.	K2, K3, K4, K5

9. (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

10. Teaching Pedagogy:

11. Class room lectures, PPT presentations, seminars, exploring through websites of banks, visit to banks,
12. Practical exercises to fill basic forms, exploring the different types of crypto currencies, discussion on application of block chain and cloud computing.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 90

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	3	2	3	2	3
CO4	3	3	3	3	3	3	2	3	2	3
CO5	3	3	3	3	3	3	2	3	2	3
Average	3	3	3	3	3	3	2	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – VI
ELECTIVE COURSE (GENRIC): EC7
a. KNOWLEDGE MANAGEMENT

COURSE CODE: 23BCS6E1	Paper No 39	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Management	Total hours / Week 5
Lead to other courses	Professional Course			L T P
Theory	Marks: 75	Credits: 3	5	0 0

LEARNING OBJECTIVES

To learn the meaning of Knowledge Management, myths, knowledge management lifecycle and the types of knowledge
To analyse the challenges in building knowledge management system
To learn Nonaka's model of knowledge creation and transformation
To acquire knowledge about knowledge
To capture and using interview as a tool to knowledgecapture

	Contents	No. of Hours
Unit I	KNOWLEDGE MANAGEMENT Knowledge Management – Knowledge Organisation – What Knowledge Management is not about? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges – Myths of Knowledge Management – Knowledge Management Lifecycle	12
Unit II	UNDERSTANDING KNOWLEDGE Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management –Data – Information – Knowledge – Characteristics of Knowledge Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise – Human Thinking & Learning	12
Unit III	KNOWLEDGE MANAGEMENT SYSTEMS LIFE CYCLE Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification - Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer – Role of Quality Assurance – User Training	12
Unit IV	KNOWLEDGE CREATION Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation (2 hours)	12
Unit V	CAPTURING TACIT KNOWLEDGE What is Knowledge Capture? – Evaluating the Expert – Developing a Relationship with Experts –Fuzzy Reasoning and the Quality of Knowledge Capture – The Interview as a Tool – Guide to a Successful Interview – Rapid Prototyping in Interviews	12
	TOTAL	60

RECOMMENDED TEXTBOOKS

1. Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications

REFERENCE BOOKS

1. Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of Knowledge Management, Spirit Rising Productions
2. Donald Hislop, Knowledge Management in Organizations: A Critical Introduction, Oxford University Press, USA
3. Kimiz Dalkir, Taylor & Francis Knowledge Management in Theory and Practice
4. Todd R. Groff and Thomas P Jones, Introduction to Knowledge Management, Butterworth Heinemann Publications U.S.A
5. Thomas H. Davenport, Working Knowledge: How Organizations Manage What They Know, Harvard Business School Press

JOURNALS

International Journal of Knowledge Management and Practice

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	KNOWLEDGE MANAGEMENT	COGNITIVE LEVELS
CO1	Understanding over view knowledge management in detail	K1, K2
CO2	Application of learning in solving challenges in building the knowledge management system	K3, K4
CO3	Understanding the knowledge management life cycle	K2, K3 K4
CO4	Apply the key concepts of knowledge creation	K3
CO5	Understanding about the tools for knowledge capturing	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, role plays, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	1	1	3	3	3
CO2	2	2	3	3	3	1	1	3	3	3
CO3	2	2	3	3	3	1	1	3	3	3
CO4	2	2	3	3	3	1	1	3	3	3
CO5	2	2	3	3	3	1	1	3	3	3
Average	2	2	3	3	3	1	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – VI
ELECTIVE COURSE (GENRIC): EC7
b. OFFICE MANAGEMENT

COURSE CODE: 23BCS6E2	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Management	Total hours / Week 5		
Lead to other courses	Professional Course		L	T	P
Theory	Marks: 75	Credits: 3	5	0	0

LEARNING OBJECTIVES

To enable the students to gain knowledge about structure and functioning of an office
To make the students understand about the Records management
To enable the students to gain knowledge on office maintenance and management
To give knowledge about office forms and control of stationaries and supplies
To give insights about Office location, Office Layout and Office environment.

	Contents	No. of Hours
Unit I	Office Management: Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager – Role of Manager in Office, Planning and Scheduling of Office Work.	12
Unit II	Record Management: Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.	12
Unit III	Office Maintenance Management: Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M), Need and objectives- Office Work-Work Simplification, Budgetary Control, organization for budgetary control– office budget- Store Management, Housekeeping and Waste Management.	12
Unit IV	Forms Control and Stationery: Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationery and Supplies, Types of Stationary and Continuous Stationary Purchases.	12
Unit V	Office Accommodation and Layouts: Location of Office, steps in office layout, principles of office layout, Office Environment	12
	TOTAL	60

REFERENCES:

1. Balraj Dugal (1998), *Office Management*, Kitab Mahal Publications, New Delhi.
2. Bhatia, R.C, (2007) *Principles of Office Management*, Lotus Press, New Delhi, online edition also.
3. Kumar, N. and Mittal, R, (2001), *Office Management*, Anmol Publications, New Delhi.
4. Pillai, R.S.N and Bhagavathi, (2014) *Office Management*, S. Chand & Company New Delhi.
5. Thukaram Rao (2000), *Office Organisation and Management*, Atlantic Publishers, New Delhi.
6. http://books.google.co.in/books/about/Principles_of_Office_Management.

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	OFFICE MANAGEMENT	COGNITIVE LEVELS
CO1	Plan and practice the functions of office and office manager	K1, K2, K3
CO2	Devise and practice the record management system	K3, K4
CO3	Analyse the cost control methods and prepare office budget	K3, K4
CO4	skill of effect form control and control over the office stationeries and supplies	K4, K5
CO5	ce layout principles and maintain office environment	K3, K4 K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, drawing layouts for different types of organisations, practice for filing and basic record management using computers and in physical environment, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	3	3	3	3	1	2	3	3
CO2	2	1	3	3	3	3	1	2	3	3
CO3	2	1	3	3	3	3	1	2	3	3
CO4	2	1	3	3	3	3	1	2	3	3
CO5	2	1	3	3	3	3	1	2	3	3
Average	2	1	3	3	3	3	1	2	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – VI
ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII
a. FINANCIAL MANAGEMENT

COURSE CODE: 23BCS6E3	Paper No 34	Year and Semester:III year/VI semester	Pre-Requisite: Basics of accounts& Management	Total hours / Week 5		
Lead to other courses	Professional Course			L	T	P
Theory & Problems	Marks: 75	Credits: 3		5	0	0

LEARNING OBJECTIVES

To understand how crucial financial decision are taken in a firm and gain insight into wealth maximization and profit maximization.

To understand the cost of capital, importance of leverage and capitalization.

To demonstrate the theories of capital structure.

To formulate dividend decision in a firm.

To learn about techniques for short term financial needs of the firm using working capital management concepts.

	Contents	No. of Hours
Unit I	INTRODUCTION Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21 st Century. Financial Goals: Profit Maximization Vs Wealth Maximization - Time value of money-perpetuity –CMI Amortization.	12
Unit II	COST OF CAPITAL Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.	12
Unit III	CAPITAL STRUCTURE Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure – Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.	12
Unit IV	DIVIDEND POLICY Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter’s – Gordons’s – M.M Hypothesis – Forms of Dividend	12
Unit V	WORKING CAPITAL Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return	12
TOTAL		60

RECOMMENDED TEXT BOOKS

1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
2. Dr. A. Murthy, Financial Management, Margham Publications

REFERENCE BOOKS

1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
4. Dr. Rustagi P R, Fundamentals of Financial management ,Taxman's publication, 14th edition
5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

WEB RESOURCES

1. <https://www.managementstudyguide.com/financial-management.htm>
2. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/>
3. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
4. <https://efinancemanagement.com/dividend-decisions>
5. <https://cleartax.in/s/working-capital-management-formula-ratio>
6. <https://books.google.co.in/books?isbn=812591658X>
7. <https://books.google.co.in/books?isbn=8174465863>

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	2	3
CO2	1	3	3	3	3	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
CO5	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – VI
ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII
b. MODERN MARKETING MANAGEMENT

COURSE CODE: 23BCS6E4	Year and Semester: III year/VI semester	Pre-Requisite: Basics of Management	Total hours / Week 5		
Lead to other courses	Practical Applicability		L	T	P
Theory	Marks: 75	Credits: 3	5	0	0
LEARNING OBJECTIVES To understand the basics of marketing, its environment and various concepts and philosophies. To discuss the segmentations of a market. To enumerate different product pricing strategies. To interpret the importance of promotion. To enlighten the students on contemporary topics of marketing					

	Contents	No. of Hours
Unit I	INTRODUCTION TO MARKETING Introduction to Marketing Management - Difference between Selling and Marketing - Process of Marketing Management - Marketing Tasks - Scope of Marketing - Core Concept of Marketing - Demand Management in Marketing - Marketing Management Philosophies - Production Concept - Product Concept - Selling Concept - Marketing Concept - Social Marketing Concept - Holistic Concept - Marketing in Economic Development Process - Marketing Environment	12
Unit II	MARKETING PLANNING Identification of market - Market Segmentation - STP Approach - Market Information System (MIS) Consumer Behavior - Demand Forecasting - Components of a Marketing Plan	12
Unit III	PRODUCT PRICING STRATEGY Product - Product Classification - Product Strategies - New Product Development - Product Life Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - Pricing Methods and Strategy	12
Unit IV	PROMOTION AND PLACEMENT MANAGEMENT Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer	12
Unit V	CONTEMPORARY TOPICS IN MARKETING Marketing of Services - Rural Marketing - International Marketing - Digital Marketing - Marketing through Social Channels - Green Marketing – Technology and Marketing – Marketing Ethics	12
	TOTAL	60

RECOMMENDED TEXTBOOKS:

1. Kotler, P. (2007). Marketing Management – The Millennium Edition Prentice Hall of India Private Limited. New Delhi, 35-8.
2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. S. Chand & Co. Ltd.
3. Dr. D. Ranjith Kumar & Dr. J. Sivashankar, Marketing Management – Anvi Books Publishers

REFERENCE BOOKS:

1. Joshi, G. (2009). Information Technology for retail. Oxford University Press, Inc..
2. Mullins, J., Walker, O. C., & Boyd Jr, H. W. (2012). Marketing management: A strategic decision-making approach. McGraw-Hill Higher Education.
3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global perspective, Indian context. Macmillan.
6. Withey, F. (2006). Marketing Fundamentals. The Official CIM Course book 06/07. Taylor & Francis.

WEB RESOURCES

1. <https://iedunote.com/marketing-definition-functions-importance-process>
2. <http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152>
3. <http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/>
4. <https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html>
5. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
6. <https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/>
7. <https://www.youtube.com/watch?v=Mco8vBAwOmA>

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	MODERN MARKETING MANAGEMENT	COGNITIVE LEVELS
CO1	Knowledge about marketing management, functions and scope	K1, K2
CO2	Conceptual knowledge about market planning, MIS, consumer behaviour	K2, K3
CO3	Understanding about the product pricing strategy	K2, K3, K4, K5
CO4	Framing of promotion and distribution strategies.	K5, K6
CO5	Working knowledge on recent trends in marketing	K5, K6

(K1-Remembering, K2-Understanding, K3-Appling, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical sessions on fixing prices for various products, ad zaps for promotional strategies, case studies on product planning, discussions on recent trends, Quizzes.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	3	1	3	2	3
CO2	2	2	3	3	3	3	1	3	2	3
CO3	2	2	3	3	3	3	1	3	2	3
CO4	2	2	3	3	3	3	1	3	2	3
CO5	2	2	3	3	3	3	1	3	2	3
Average	2	2	3	3	3	3	1	3	2	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

PROFESSIONAL COMPETENCEY
SKILL TRAINING FOR COMPETITIVE EXAMINATIONS

COURSE CODE: 23BCS6S1	Year and Semester: III year/VI semester	Pre-Requisite: Basics of Statistics, business and general knowledge	Total hours / Week 2		
Lead to other courses	Competitive Exams		L	T	P
	Marks: 75	Credits: 2	2	0	0
LEARNING OBJECTIVES To make the students learn about the analytical skill To impart proficiency in logical skills related to numbers, data and English comprehension. To create awareness about Indian Economy and related facts To make the students aware about the Administration, Culture, Geography of India and State To know about the current affairs, history and important events and dates.					
	Contents			No. of Hours	
Unit I	Mathematical Ability - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – Lowest Common Multiple-Compounds Interest-Simple Interest-Volume and Area-Conversion of information to data-Proportion and Ratio			7	
Unit II	Logical Reasoning: Number Series-Visual Reasoning-Puzzles- Dice-Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram-Analogy -Verbal reasoning-Comprehension of English passages.			7	
Unit III	Language Ability: English language basics- Parts of Speech-Matching the phrases- Synonyms-Antonyms- Prefix and Suffix-Articles-Prepositions-Homophones-Tenses-Voces-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.			4	
Unit IV	Indian Economy Nature of Indian economy – Five-year plan models – an assessment – Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends – Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education, Health, Employment, Poverty.			6	
Unit V	Current Affairs Current events of National & International Importance-History of India & Indian National Movement- Indian & World Geography – Physical, Social, Economic Geography of India & the World- Indian Polity & Governance – Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues, etc.- Indian Economy key factors- Current affairs related to Tamilnadu.			6	
	TOTAL			60	

REFERENCE BOOKS

1. Quantitative aptitude by R.S.Agarwal
2. Logical Reasoning by R.S.Agarwal
3. Verbal and non-verbal reasoning y=by R.S.Agarwal

4. Genal studies various books to be referred
5. Competition Success Review.

WEBRESOURCES:

1. <https://questionpaper.org/reasoning/>
2. <http://www.simplynotes.in/analytical-logical-reasoning/>
3. <https://unacademy.com/>
4. <https://shikshanjagat.net/logical-reasoning-study-material/>
5. <https://www.clearias.com/>
6. <https://www.civilserviceindia.com/subject/General-Studies/notes/>

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	TRAINING FOR COMPETITIVE EXAMINATIONS	COGNITIVE LEVELS
CO1	Understanding frame work of the competitive examinations and apply the same	K1, K2, K3, K4, K5,
CO2	Learn about the mathematical, logical and language abilities to succeed in the competitive examinations	K3, K4
CO3	Exploring the Geography and social and political conditions at international and national level	K3, K4, K5
CO4	Gaining insight about the Indian Economy and the related issues	K3, K4, K5
CO5	Apply the knowledge of current affairs related to world and India	K3, K4, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, discussion on current affairs, regular updates from newspapers and journals problem solving through practical exercises, practice tests for each component and exploring online resources.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1	1	1	1	1	1
CO2	1	3	1	3	3	2	1	1	1	3
CO3	1	1	1	1	1	1	1	1	1	2
CO4	1	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1	2
Average	1	1.4	1	1.4	1.4	1.2	1	1	1	1.8

(Correlation level: 3 – Strong 2-Medium 1-Low)