

**CAUVERY COLLEGE FOR WOMEN  
(AUTONOMOUS)**

**Nationally Accredited with 'A' Grade by NAAC**

**ISO 9001:2015 Certified**

**TIRUCHIRAPPALLI**

**PG & RESEARCH DEPARTMENT OF  
COMMERCE**



**LEARNING OUTCOME BASED CURRICULUM  
FRAMEWORK  
(CBCS - LOCF)**

**B.Com.**

**2023 -2024 and Onwards**

## **VISION**

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

## **MISSION**

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

## PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	<b>LEARNING ENVIRONMENT</b> To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	<b>ACADEMIC EXCELLENCE</b> To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	<b>EMPLOYABILITY</b> To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	<b>PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY</b> To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	<b>GREEN SUSTAINABILITY</b> To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

**PROGRAMME OUTCOMES FOR B.Com., B.Com. CA,**

**B.B.A. PROGRAMME**

<b>PO NO.</b>	<b>On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to</b>
<b>PO 1</b>	<b>PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY</b> Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment.
<b>PO 2</b>	<b>CRITICAL THINKING AND DECISION MAKING SKILLS</b> Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
<b>PO 3</b>	<b>ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT</b> Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
<b>PO 4</b>	<b>TEAM WORK AND PROFICIENCY DEVELOPMENT</b> Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
<b>PO 5</b>	<b>PROFESSIONAL SKILLS AND EMPLOYABILITY</b> Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

**PROGRAMME SPECIFIC OUTCOMES FOR B.Com.**

<b>PSO NO</b>	<b>The Students of B.Com. will be able to</b>	<b>POs Addressed</b>
PSO1	Acquire fundamental knowledge in the fields of Commerce, Management, Accounts, Finance and overall general legal framework of the business.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Identify business opportunities to create and manage innovations and entrepreneurship.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Obtain the knowledge and skills required for further professional education and research.	PO5

**CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18**  
**PG & RESEARCH DEPARTMENT OF COMMERCE**

**B.Com.– PROGRAMME STRUCTURE**

**LEARNING OUTCOME BASED CURRICULUM FRAMEWORK (CBCS - LOCF)**

**(For the candidates admitted from the academic year 2023 – 2024 onwards)**



Semester	Part	Course	Title	Subject Code	Hours	Credit	Exam Hours	Marks		Total
								Internal	External	
I	I	Language Course - I (LC)	Pothutamil - I	23ULT1	6	3	3	25	75	100
			Hindi ka Samanya Gyan aur Nibandh	23ULH1						
			Poetry, Grammer and History of Sanskrit Literature	23ULS1						
			Foundation Course : Paper I – French - I	23ULF1						
	II	English Language Course - I (ELC)	General English - I	23UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Financial Accounting - I	23UCO1CC1	6	5	3	25	75	100
		Core Course - II (CC)	Principles of Management	23UCO1CC2	6	5	3	25	75	100
		First Allied Course - I (AC)	Business Economics	23UCO1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course-I (AECC)	UGC Jeevan Kaushal - Value Education	23UGVE	2	2	-	100	-	100
		<b>Total</b>			<b>30</b>	<b>21</b>				<b>600</b>

II	I	Language Course - II (LC)	Pothutamil - II	23ULT2	6	3	3	25	75	100
			Hindi Literature & Grammar - II	22ULH2						
			Prose, Grammar and History of Sanskrit literature	23ULS2						
			Basic French -II	22ULF2						
	II	English Language Course - II (ELC)	General English - II	23UE2	6	3	3	25	75	100
	III	Core Course - III (CC)	Financial Accounting - II	23UCO2CC3	6	5	3	25	75	100
		Core Course - IV (CC)	Fundamentals of Marketing	23UCO2CC4	5	5	3	25	75	100
		First Allied Course - II (AC)	Banking Theory Law and Practice	22UCO2AC2	5	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course – II (AECC)	Environmental Studies	22UGEVS	2	2	-	100	-	100
	Extra Credit Course		SWAYAM Online Course	As per UGC Recommendations						
	Total				30	21				600

III	I	Language Course - III (LC)	Pothutamil - III	23ULT3	6	3	3	25	75	100	
			Hindi Literature & Grammar - III	22ULH3							
			Drama, Grammar and History of Sanskrit literature	23ULS3							
			Intermediate French - I	22ULF3							
	II	English Language Course - III (ELC)	Learning Grammar through Literature - I	23UE3	6	3	3	25	75	100	
	III	Core Course - V (CC)	Cost Accounting	23UCO3CC5	5	5	3	25	75	100	
		Core Course - VI (CC)	Business Correspondence and Reporting	22UCO3CC6	5	5	3	25	75	100	
		Second Allied Course – I (AC)	Business Law	22UCO3AC3	4	3	3	25	75	100	
	IV	Ability Enhancement Compulsory Course – III (AECC)	Innovation and Entrepreneurship	22UGIE	2	1	-	100	-	100	
		Generic Elective Course – I (GEC)	Elements of Insurance	22UCO3GEC1	2	2	3	25	75	100	
			Basic Tamil - I	22ULC3BT1							
			Special Tamil - I	22ULC3ST1							
	Extra Credit Course		Swayam Online Course		As per UGC Recommendations						
	Total				30	22				700	

**\*15 Days INTERNSHIP during Semester Holidays.**

IV	I	Language Course - IV (LC)	Pothutamil - IV	23ULT4	6	3	3	25	75	100
			Hindi Literature & Functional Hindi	22ULH4						
			Alankara, Didactic and Modern Literatures and Translation	23ULS4						
			Intermediate French -II	22ULF4						
	II	English Language Course-IV (ELC)	Learning Grammar through Literature - II	23UE4	6	3	3	25	75	100
	III	Core Course - VII (CC)	Business Statistics	22UCO4CC7	5	5	3	25	75	100
		Core Practical - I (CP)	Accounting Package (P)	22UCO4CC1P	5	5	3	40	60	100
		Second Allied Course – II (AC)	E-Commerce and Web Designing	22UCO4AC4	4	3	3	25	75	100
	Internship			22UCO4INT	-	2	-	-	-	100
	IV	Generic Elective Course– II (GEC)	Advertisement Management	22UCO4GEC2	2	2	3	25	75	100
			Basic Tamil - II	22ULC4BT2						
			Special Tamil - II	22ULC4ST2						
		Skill Enhancement Course– I (SEC)	Introduction to MS-Office (P)	22UCO4SEC1P	2	2	3	40	60	100
	Extra Credit Course		Swayam Online Course	As per UGC Recommendations						
	<b>Total</b>				<b>30</b>	<b>25</b>				<b>800</b>



V	III	Core Course – VIII (CC)	Corporate Accounting	23UCO5CC8	6	5	3	25	75	100
		Core Course - IX (CC)	Financial Management	22UCO5CC9	5	5	3	25	75	100
		Core Course - X (CC)	Entrepreneurship and Small Business Management	22UCO5CC10	5	5	3	25	75	100
		Core Course – XI (CC)	Fundamentals of Research	22UCO5CC11	5	5	3	25	75	100
		Discipline Specific Elective – I (DSE)	A. Human Resource Management	23UCO5DSE1A	5	3	3	25	75	100
			B. Marketing Research	23UCO5DSE1B						
			C. Industrial Relations and Labour Law	23UCO5DSE1C						
	IV	Ability Enhancement Compulsory Course-IV (AECC)	UGC Jeevan Kaushal - Professional Skills	22UGPS	2	2	-	100	-	100
		Skill Enhancement Course– II (SEC)	Skills for Competitive Examination	22UCO5SEC2	2	2	3	-	100	100
		Extra Credit Course	Swayam Online Course	As per UGC Recommendations						
		<b>Total</b>			<b>30</b>	<b>27</b>				<b>700</b>

VI	III	Core Course - XII (CC)	Direct Taxation	23UCO6CC12	5	3	3	25	75	100
		Core Course - XIII (CC)	Management Accounting	23UCO6CC13	5	4	3	25	75	100
		Core Course - XIV (CC)	Auditing	23UCO6CC14	4	3	3	25	75	100
		Core Course - XV (CC)	Cyber Security	22UGCS	5	4	3	25	75	100
		Discipline Specific Elective– II (DSE)	A. Financial Services	23UCO6DSE2A	5	4	3	25	75	100
			B. Retail Management	23UCO6DSE2B						
			C. Organisational Dynamics	23UCO6DSE2C						
		Project	Project Work	23UCO6PW	5	4	-	-	100	100
	V	Ability Enhancement Compulsory Course-V (AECC)	Gender Studies	22UGGS	1	1	-	100	-	100
		Extension Activity		23UGEA	-	1	-	-	-	-
		Total				30	24			
	Grand Total					180	140			

### Courses & Credits for B.Com.

Part	Course	No. of Courses	Credits	Total
I	Tamil/ Other Language	4	3	12
II	English	4	3	12
III	Core (Theory& Practical)	16	74	99
	Project Work	1	4	
	Internship	1	2	
	First Allied	2	6	
	Second Allied	2	6	
	DSE	2	7	
IV	GEC	2	4	15
	SEC	2	4	
	AECC-I Universal Human Values	1	2	
	AECC-II-Environmental Studies	1	2	
	AECC-III-Innovation and Entrepreneurship	1	1	
	AECC-IV-Professional Skills	1	2	
V	Gender Studies	1	1	02
	Extension Activities	--	1	
		<b>4100</b>		<b>140</b>

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1CC1	FINANCIAL ACCOUNTING – I	CORE	6	5

### Course Objective

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.
- 

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define and outline the accounting concepts, rectification of errors and Bank Reconciliation Statement.	K1
CO2	Explain the purpose of financial accounting and Non-Profit Organisation	K2
CO3	Apply the accounting procedures for recording various financial transactions.	K3
CO4	Analyse the various methods of providing depreciation and Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4, K5
CO5	Analyse and evaluate financial statements in any given context or situation	K4, K5

### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	2	2	3
CO2	3	3	3	3	3	3	3	2	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	3	3	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. <b>Accounts of Non-Profit Organisation</b> Receipt & Payment Accounts – Income & Expenditure Accounts – Balance Sheet – Adjustments.	21	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs. Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records – Meaning and Features – Limitations – Difference between Incomplete Records and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Preparation of final statements by Conversion method.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	<b>Insurance Claims</b> – Calculation of Claim Amount-Average clause (Loss of Stock only)			
VI	<b>Self Study for Enrichment (Not to be included for External Examination)</b> Difference between Balance Sheet and Trial Balance, Adjustment and Closing Entries – Negotiable Instrument, Difference between Promissory note and Bills of Exchange.	-	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>

**Distribution of Marks: Theory 20% & Problem 80%**

#### **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.

#### **Web References**

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>

#### **Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

#### **Course Designer**

Ms. J. Lalithambigai

Semester I	Internal Marks: 25	External Marks: 75		
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1CC2	PRINCIPLES OF MANAGEMENT	CORE	6	5

### Course Objective

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

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Define the basic principles and concepts of management and summarize the various authorization and responsibilities of an organization.	K1
CO2	Explain the importance of planning and decision making in an organization	K2
CO3	Apply and integrate planning, organizing, decision-making, staffing and directing processes in an organization.	K3
CO4	Analyze the various methods of performance appraisal	K4
CO5	Explain the notions of directing, co-ordination and control in management.	K5

### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	2	2	3	3	3	3	3
CO3	3	3	3	2	2	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	3	3	2	2	3	3	3	3	2

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Introduction to Management</b> Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting – Rational Decision Making – Process – Decision Making Under Different Conditions.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	<b>Organizing</b> Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management.	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	<b>Staffing</b> Introduction – Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview– Training: Need – Types– Promotion – Management Games – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH].	18	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<b>Directing</b> Motivation – Meaning – Theories – Communication – Types - Barriers to	18	CO1, CO2, CO3, CO4,	K1, K2, K3, K4, K5

	<p>Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce – Supervision.</p> <p><b>Co-ordination and Control</b></p> <p>Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p>		<b>CO5</b>	
VI	<p><b>Self Study for Enrichment (Not to be included for End Semester Examination).</b></p> <p>Departmentalisation – Basis – Meaning and Importance – Policies – Meaning and Types – Procedure – Requisites for excellent co-ordination.</p>	-	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4, K5</b>

### Text Books

1. Gupta. C. B, -Principles of Management-L.M. Prasad, S. Chand& Sons Co. Ltd, New Delhi.
2. Dinkar Pagare, 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. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India

### Web References

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

### Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

### Course Designer

Ms. Shilpa A. Talreja.



Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
23UCO1AC1	BUSINESS ECONOMICS	ELECTIVE	4	3

#### Course Objective

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behaviour
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

#### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and summarize the core economic principles, concepts and how they apply to a wide range of real-world issues.	K1 , K2
CO2	Explain the positive and negative approaches in economic analysis	K2
CO3	Relate and apply the various methods of pricing	K1, K3
CO4	Analyze and interpret the concept of price and output decisions of the firms under various market structures. the factors of demand forecasting	K4, K5
CO5	Explain the assumptions and significance of indifference curve	K5

#### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3	3	2	2	2	3
CO2	3	3	2	2	3	3	2	2	2	3
CO3	3	3	2	2	3	3	2	2	2	3
CO4	3	3	2	2	3	3	2	2	2	3
CO5	3	3	3	2	3	3	2	3	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation – “-” Indicates there is no correlation.

#### Syllabus

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of	12	CO1,CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, – Objectives of Business – Social Responsibility of business.			
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand – Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting – Factors Governing Demand Forecasting – Methods of Demand Forecasting, Law of Supply and Determinants.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods – Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	<b>Theory of Production</b> Concept of Production – Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer's equilibrium.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve.			
VI	<b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b> Characteristics of Indian Economy – Recent trends in Indian Economy.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

### Text Books

1. H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3. Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4. T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

### Reference Books

1. S.Shankaran, Business Economics-Margham Publications, Chennai.
2. P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4. Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

### Web References

1. [https://youtube.com/channel/UC69\\_-P77nf5-rKrjcpVESqQ](https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ)
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

### Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

### Course Designer

Dr. N. Savithri.

Course Code	Course Name	Category	L	T	P	S	Credits	Inst. Hrs	Marks		
									CIA	External	Total
23UGVE	VALUE EDUCATION	Value Education	30	-	-	-	2	2	100	-	100
Year		I									
Semester		I									
Prerequisites		Basic Understanding of Values									
Learning Objectives											
1	To enrich the knowledge about ethics and values.										
2	To instill Moral and Social Values and Loyalty and to appreciate the rights of others.										
3	To explain the role of ethics in the operation of human conduct										
4	To promote an understanding and framework for students to achieve value based positive and purposeful lives for themselves and their communities.										
5	To build excellent citizens and leaders for the country										

## Course Outcomes and Cognitive Level Mapping

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

CO NUMBER	CO STATEMENT	COGNITIVE LEVEL
CO1	To understand the importance of values and ethical issues at micro, mezzo and macro level of the society and the workplace.	<b>K1, K2</b>
CO2	To apply values and ethics in the daily life.	<b>K3</b>
CO3	To exhibit Ethical Leadership in the workplace and in the society.	<b>K4</b>
CO4	To think logically and reasonably and to handle moral issues with greater clarity	<b>K5</b>
CO5	To Engage in ethical debate and formulate ethical justification.	<b>K6</b>

## Syllabus

UNIT	CONTENT	HOURS
I	<b>Value education:</b> Meaning, Definition, purpose and significance in the present world. <b>Human Values for Life:</b> Truth, commitment, honesty and integrity, humility, forgiveness, love, empathy, ability to sacrifice, care, unity, inclusiveness, Self Esteem, self- confidence, punctuality – Time, task and resource management.	6
II	<b>Ethics:</b> The Essence of Ethics, Determinants and Consequences of Ethics in Human Interaction. Dimensions of Ethics. Ethics in private and public relationships. Role of family, society and educational institutions in inculcating moral and ethical values	6
III	<b>Theory &amp; Approaches in Ethics:</b> Kohlberg's theory, Gilligan's theory, Damon's View of Moral Identity, & Deontology. The Utilitarian Approach, The Rights Approach, The Fairness or Justice Approach, The Common-Good Approach, The Virtue Approach & Ethical Problem Solving approach.	6

IV	<b>Moral Thinkers &amp; Philosophical Schools of Thought and their contribution:</b> Socrates, Plato, Aristotle, Epicurus, Stoicism. Thomas Aquinas , Contractarianism, Thomas Hobbes, John Locke, Jean-Jacques Rousseau, John Rawls, John Stuart Mill, Emanuel Kant and Hegel, Mother Teresa, Chanakya, Kautilya, Sarojini Naidu, Thiruvalluvar, Rabindranath Tagore, Mahatma Gandhi and Dr. Ambedkar,	6
V	<b>Values and Ethics in Public administration:</b> ethical concerns and dilemmas in government and private institutions; laws, rules, regulations and conscience as sources of ethical guidance; accountability and ethical governance; ethical issues in international relations and funding; corporate governance. Information sharing and transparency in government, Codes of Ethics, Codes of Conduct, Citizen's Charters, Quality of service delivery, Utilization of public funds, challenges of corruption.	6
VI	<b>Self Study for Enrichment</b>  Learners need to list ways of practicing human Values. Group Discussion needs to be conducted on strategies to promote human values at various levels – family, community, society, nation and global.	-

#### **Text Books:**

1. ETHICS, INTEGRITY & APTITUDE (Prabhat Prakashan). (2021). (n.p.): Prabhat Prakashan.
2. Political Parties and Administrative Reforms in India: At the Centre, in the States and in the Local Bodies. (2019). (n.p.): Notion Press.
3. Sharma, P. D. (2015). Ethics, Integrity and Aptitude: Foundational Values for Civil Service in India. India: Rawat Publications.
4. Vozzola, E. C. (2014). Moral Development: Theory and Applications. United Kingdom: Taylor & Francis.
5. Thinkers and Theories in Ethics. (2011). Ukraine: Britannica Educational Pub..

### Reference Books:

1. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999
2. Ethics in Governance. (2021). (n.p.): K.K. Publications.
3. Maheshwari, S. (2002). Administrative Reforms in India. Germany: Macmillan India.
4. Bandiste, D.D.: Humanist Values: A Source Book, B.R. Publishing Corporation, Delhi, 1999.
5. Saxena, N. C. (2019). What Ails the IAS and Why It Fails to Deliver: An Insider's View. India: SAGE Publications.
6. Xavier Alphonse S.J (2008) We Shall Overcome – A Textbook on life coping skills ICRDCE Publication, Chennai

### Web References

1. <https://publicintegrity.org>
2. <https://www.ethicssage.com>
3. <https://darp.gov.in>
4. <https://www.ethics.org>
5. <https://ethicsunwrapped.utexas.edu/glossary/integrity>

### Pedagogy

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

### ABILITY ENHANCEMENT COMPULSORY COURSE (AECC ) I :VALUE EDUCATION (23UGVE)

#### Assessment Rubrics for 100 Marks

1. Designing Posters / video making / preparation of Album – **20 marks**
2. Case study presentation / Narration of stories / Writing stories – **20 Marks**
3. Writing essay based on the individual life experience following human values –

personal, family and society level (minimum 10 pages) – **20 Marks**

#### 4. VIVA VOCE - 40 Marks

<b>S.NO</b>	<b>RUBRICS FOR VIVA VOCE</b>	<b>MARKS</b>
1.	Theoretical Knowledge	20
2.	Values Practiced	10
3.	Attitude & Commitment	10
<b>Total</b>		<b>40</b>

**Pedagogy:** Field study, Individual Conference and Report Writing

**Course Designer:** **Dr.G.Mettilda Buvaneswari**



Semester II	Internal Marks: 25		External Marks:75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO2CC3	FINANCIAL ACCOUNTING – II	CORE	6	5

### Course Objectives

- To understand the general characteristics of a partnership.
- To develop skills in the preparation of Partnership Accounts.
- To enable the students to apply the accounting concepts in the preparation of Branch, Departmental and Hire Purchase Accounts

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the appropriate concepts relevant to partnerships and corporations.	K1
CO2	Recall and relate the accounting procedures for the partnership related transactions and explain the accounting procedures relating to branch accounts, Hire purchase accounts and Departmental accounts.	K1, K2
CO3	Explain the in-depth concepts in Partnership accounts, Hire purchases accounts and other business related transactions.	K2
CO4	Apply the accounting concepts to interpret the performance of business.	K3
CO5	Classify and Build confidence in the preparation of partnership accounts, hire purchase accounts, branch and departmental accounts.	K3, K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	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	2	3	3	3	3	2	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Fundamentals of partnership Accounts – Profit and Loss Appropriation A/c – Capital Accounts of partners (fixed and fluctuating) – Capital ratio – Change in Profit Sharing Ratio – Past Adjustments and Guarantees.	18	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Admission of a partner – Calculation of Sacrificing Ratio – Adjustment for Goodwill – Methods of valuation of Goodwill	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Retirement of a Partner – Calculation of Gaining Ratio – Adjustment for Goodwill - Death of a Partner – Joint Life Policy	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Branch Accounts (Dependent Branches: Debtor System and Stock and Debtor System only) Departmental Accounts – Apportionment of Expenses – Inter – departmental Transfer at cost and Invoice price.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Hire Purchase System: Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account: Debtors System and Stock and Debtor System.	18	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b>  Interest on capital – Interest on drawings –Partnership deed– Types of Partner, Difference between Hire Purchase and Installment Purchase		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

**Distribution of Marks: Theory 20% and Problem 80%**

**Text Books**

1. Reddy. T.S, Murthy A. (2023). *Financial Accounting*. 9<sup>th</sup> Revised Edition, Margham Publication.
2. Jain S.P,&Narang K.L. (2020). *Business Accounting*. 6<sup>th</sup> Edition, Kalyani Publishers
3. Gupta R.L,& Radhaswamy M. (2022). *Financial Accounting*. 8<sup>th</sup> Edition (Reprint), Sultan Chand & Sons.

**Reference Books**

1. Dalston L, Cecil & Jenitra L, Merwin. (2015). *Business Accounting*. 4<sup>th</sup> Edition. Learn Tech Publishers.
2. Arulanandam M.A, Raman K.S. (2019). *Advanced Accountancy*. 8<sup>th</sup> Edition, Himalaya Publishing House.
3. Dr.Shukla.S.M. (2023). *Financial Accounting*. 52<sup>nd</sup> Revised Edition. Sultan Chand Publication.

**Web Reference**

1. <https://www.taxmann.com/post/blog/basics-concepts-of-accounting-for-partnership/>
2. <https://www.yourarticlelibrary.com/accounting/partnership-account/partnership-accounts-on-retirement-or-death-accounting-procedure/52380>
3. [https://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS\\_%20Assignment%20Solutions.pdf](https://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf)
4. [https://static.careers360.mobi/media/uploads/froala\\_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Hire-Purchase-and-Instalment-Sale-Transactions.pdf)
5. <https://www.freshbooks.com/en-za/hub/accounting/departmental-accounting>

**Pedagogy**

Chalk and talk, Power Point Presentation, Assignment, Seminar and Quiz.

**Course Designer**

Dr. D. Sarala.

Semester II	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
23UCO2CC4	FUNDAMENTALS OF MARKETING	CORE	5	5

### Course Objectives

- To enable the students to understand the basic principles of Marketing concepts and importance.
- To identify the factors and process essential for designing marketing strategy.
- To familiarize the recent development of marketing in the global scenario and to practice the skills of marketing.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the fundamental concepts, theories of marketing and types of market.	K1
CO2	Summarize the important factors influencing consumer behavior And explain the product policy and development.	K2
CO3	Identify the different pricing strategies of a firm.	K3
CO4	Analyze and compare the various distribution channels and Promotional programmes to market effectively.	K3,K4
CO5	Examine the social, cultural, global, ethical, environmental responsibilities and issues in marketing.	K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	2	2	2	2
CO2	3	2	3	2	3	3	3	2	3	3
CO3	3	2	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

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Definition of Market and Marketing, Types of Market – Types of Goods – Evolution of Marketing – Difference between Selling and Marketing–Modern Concepts of Marketing –Nature and Importance of Marketing– Functions of Marketing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Consumer Vs. Customer - Consumer Behaviour - Importance of Consumer Behaviour – Types of Buyers – Characteristics of buyer Behaviour – Buying Process - 7O's Framework.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
III	Product–Policy-New Product Development – Product Life Cycle – Branding and Packaging–Pricing–Factors affecting Pricing–Kinds of Pricing.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
IV	Channels of Distribution–Importance– Functions - Types– Different Channels. Sales Promotions – Objectives – Reasons for Growth – Advantages and Limitations – Effectiveness of Sales Promotion - Advertising– Basic Features – Functions-Benefits – Kinds of Advertising.	15	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
V	Recent developments in Marketing: Social Marketing –Direct Marketing – Online Marketing – Relationship Marketing –Green Marketing – Marketing Ethics.	15	CO1,CO2,C O3,CO4, CO5	K1, K2, K3,K4
VI	<b>Self Study for Enrichment (Not to be included for External Examination)</b> Various environments affecting the marketing functions – Market Targeting – Distribution logistics: Importance and decisions factors to be considered in channel selection.		CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4

**Text Books**

1. Pillai.R.S.N,Bagavathi.V(2017).*Marketing Mangement*. Revised Edition.S.Chand&Co.
2. Dr.RajanNair.N.SanjithRNair.(2019). *Marketing*. Revised Edition. SultanChand&Sons.
3. Dr. Gupta. C.B, Dr.N.Rajan Nair. (2019). *Marketing Management*. Revised Edition. SultanChand&Sons.

## **Reference Books**

1. Chandrasekar. K.S. (2019). *Marketing Management*. Revised Edition. Vijay Nicole Imprints Private Ltd.
2. Dr. Varshney. R.L, Dr. Gupta. S.L. (2016). *Marketing Management*. Revised Edition. Sultan Chand & Sons.
3. Philip Kotler, Gray Armstrong, Sridhar Balasubramanian, Prafulla Agnihotri. (2023). *Principles of Marketing*, Revised Edition. Pearson.

## **Web Reference**

1. <https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/>
2. <https://www.questionpro.com/blog/consumer-behavior-definition/>
3. <https://www.studysmarter.co.uk/explanations/marketing/pricing/>
4. <https://byjus.com/commerce/what-is-pricing/>
5. <https://www.techtarget.com/searchchannel/definition/distribution-channel>

## **Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar

## **Course Designer**

Dr. S. Jayalakshmi

Semester II	Internal Marks:25	ExternalMarks:75		
COURSECODE	COURSE TITLE	CATEGORY	Hrs./Week	CREDITS
22UCO2AC2	BANKING THEORY, LAW AND PRACTICE	ALLIED	5	3

### Course Objective

- To the students aware of banking business and practices and to enlighten the students regarding the new concepts introduced in the banking system

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the knowledge of working of Indian banking system.	K1
CO2	Explain the broad functions of banking and lending policies and procedure	K2
CO3	Identify the banking product and list out the stakeholders in banking sector	K2, K4
CO4	Apply the various services offered in a banking sector.	K3
CO5	Analyse the banking innovations and latest online banking techniques.	K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

“1”–Slight (Low)Correlation □ “2”–Moderate (Medium)Correlation □

“3”–Substantial (High)Correlation □ “-” indicates there is no correlation.

**Syllabus**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>CO's</b>	<b>COGNITIVE LEVEL</b>
<b>I</b>	Banking – Meaning – Definition – Classification of Bank – Commercial banking – Functions of Commercial Banking – Central Banking – Need – Principles – Distinguish between Commercial Banking and Central banking.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>II</b>	Banker – Customer – Definition – General Relationship – Special relationship - Rights and Obligations of a banker –Who can be a customer – Various types of account – Types of Deposits – General precautions for opening Accounts – KYC Norms.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>III</b>	Negotiable Instruments Act – Definition - Types of Negotiable Instruments - Promissory Note – Bill of Exchange - Cheques – Crossing of Cheques – Types - Endorsement – Meaning -Definition - Kinds –Truncated cheques and e- cheques.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>IV</b>	Loans and Advances – Principles of sound lending – Types of loans & Advances – Lien – Types – Exception to right of Lien – Mortgage – Forms of mortgage - Pledge – Essential – Rights of bank - Hypothecation – Characteristics.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>
<b>V</b>	E – Banking – Electronic Delivery channels – Credit Cards – Debit Cards – ATM – Internet Banking – E- Banking transactions – Mobile banking – Inter Bank Mobile Payment (IMPs) – Virtual Currency – Model of E-banking – Advantages – Constraints – Security measures – Electronic Payment System (EPS) – NEFT, RTGS, SWIFT, WIRE.	<b>18</b>	<b>CO1, CO2, CO3, CO4, CO5</b>	<b>K1, K2, K3, K4</b>



VI	<b>Self Study for Enrichment</b>  <b>(Not to be included for End Semester Examination).</b>  Subsidiary Service – Pass book – Material alteration – Marking – Paying banker – Collecting banker.	-	<b>CO1, CO2,</b>  <b>CO3, CO4,</b>  <b>CO5</b>	<b>K1, K2, K3,</b>  <b>K4</b>
----	--	---	--	-------------------------------------

### **Text Book**

1. Sundaram & Varshney, 2014, Banking Theory Law & Practice, Sultan Chand & Sons.
2. Dr. S. Gurusamy, 2016, Banking Theory Law & Practice, Vijay Nicole Imprints(p). Ltd

### **Reference Books**

1. E. Gorden and K. Natarajan, 2017, Banking Theory Law & Practice, Himalaya Publishing House.
2. Kandasami. K.P, 2010, Banking Theory Law & Practice, Sultan Chand & Company

### **Web References**

1. <https://byjus.com/commerce/functions-of-commercial-banks/>
2. <https://www.forbes.com/advisor/in/banking/what-kind-of-bank-accounts-exist/>
3. <https://www.elearnmarkets.com/blog/various-types-of-bank-deposits/>
4. <https://keydifferences.com/difference-between-loans-and-advances.html>
5. <https://www.toppr.com/guides/business-laws-cs/negotiable-instruments-act/definition-of-negotiable-instruments/>
6. <https://www.toppr.com/guides/business-economics-cs/money-and-banking/e-banking/>

### **Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

### **Course Designer**

Mrs. D. Indumathi.

<b>Semester: II</b>	<b>Internal Marks:100</b>			
<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>22UGEVS</b>	<b>ENVIRONMENTAL STUDIES</b>	<b>ABILITY ENHANCEMENT COMPULSORY COURSE</b>	<b>2</b>	<b>2</b>

#### Course Objective

- To train the students to get awareness about total environment and its related problems and to make them to participate in the improvement and protection of the environment.

#### Course Outcome and Cognitive Level Mapping

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

<b>CO Number</b>	<b>CO Statement</b>	<b>Cognitive Level</b>
<b>CO1</b>	Outline the nature and scope of environmental studies	<b>K1, K2</b>
<b>CO2</b>	Illustrate the various types of natural resources and its importance.	<b>K2</b>
<b>CO3</b>	Classify various types of ecosystem with its structure and function.	<b>K2, K3</b>
<b>CO4</b>	Develop an understanding of various types of pollution and biodiversity.	<b>K3</b>
<b>CO5</b>	List out the various types of social issues related with environment and explain protection acts	<b>K4, K5</b>

#### Mapping of CO with PO and PSO

<b>Cos</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
CO1	2	2	2	3	3	2	2	3	2	3
CO2	3	3	2	3	3	3	2	3	3	3
CO3	2	3	3	2	3	3	3	3	3	2
CO4	2	3	3	3	2	3	2	3	3	3
CO5	3	3	2	3	3	3	3	2	3	3

“1”–Slight (Low) Correlation “2” – Moderate (Medium) Correlation

“3”–Substantial (High) Correlation “-”–indicates there is no correlation

UNIT	CONTENT	HOURS	COS	COGNITIVEL EVEL
I	Introduction to environmental studies Definition, scope and importance. Need for public awareness	06	CO1,CO2, CO3,CO4	K1, K2, K3,
II	<p><b>Natural Resources: Renewable and non-renewable resources:</b></p> <p>a. Forest resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.</p> <p>b. Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.</p> <p>c. Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources.</p> <p>d. Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity.</p> <p>e. Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.</p> <p>f. Land resources: Land as resources, land degradation, man induced Land slides, soil erosion and desertification.</p> <p>g. Role of an individual in conservation of natural resources.</p>	06	CO1, CO2, CO3, CO4	K1, K2, K3
III	<p><b>Ecosystems</b> Concept, Structure and function of an eco system. Producers, consumers and decomposers Energy flow in the eco system and Ecological succession.</p> <p>Food chains, food webs and ecological pyramids Introduction, types, characteristic features, structure and function of the following ecosystem:- Forest ecosystem, Grassland ecosystem and Desert ecosystem, Aquatic ecosystems, (ponds, streams, lakes, rivers, oceans, estuaries)</p>	06	CO1, CO2, CO3,CO4	K1, K2, K3

IV	<p><b>Bio diversity and Environmental Pollution</b>  Introduction, types and value of biodiversity. India as a mega diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Definition, Causes, effects and control measures of:</p> <ol style="list-style-type: none"> <li>Air Pollution</li> <li>Water Pollution</li> <li>Soil Pollution</li> <li>Noise pollution</li> <li>Nuclear hazards</li> </ol> <p>Solid waste Management: Causes, effects and control measures of urban and industrial wastes. E Waste Management: Sources and Types of E-waste. Effect of E waste on environment and human body. Disposal of E-waste, Advantages of Recycling E -waste. Role of an individual in prevention of pollution. Disaster management: floods, earthquake, cyclone and landslides.</p>	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	<p><b>Social Issues and the Environment</b>  Water conservation, rain water harvesting, water shed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation.</p> <p><b>Environment Protection Act</b>  Wild life Protection Act. Forest Conservation Act. Population explosion–Family Welfare Programmes Human Rights-Value Education.HIV/ AIDS- Women and Child Welfare. Role of Information Technology in Environment and human health.</p>	06	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
VI	<p><b>Self-Study for Enrichment</b>  <b>(Not to be included for End Semester Examination)</b></p> <p>Global warming – climate change – importance of ozone – Effects of ozone depletion. Biogeography – history, ecology and conservation. International laws and policy</p>	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

## References

1. Beard, J.M. 2013. Environmental Chemistry in Society (2nd edition). CRC Press.
2. Girard, J. 2013. Principles of Environmental Chemistry (3rd edition). Jones & Bartlett.
3. Brebbia, C.A. 2013. Water Resources Management VII. WIT Press.
4. Pandit, M.K. & Kumar, V. 2013. Land use and conservation challenges in Himalaya: Past, present and future. In: Sodhi, N.S., Gibson, L. & Raven, P.H. Conservation Biology: Voices from the Tropics. pp. 123-133. Wiley-Blackwell, Oxford, UK  
(file:///Users/mkpandit/Downloads/Raven%20et%20al.%202013.%20CB%20Voices%20from%20Tropics%20(2).pdf )
5. Hites, R.A. 2012. Elements of Environmental Chemistry (2nd edition). Wiley & Sons.
6. Harnung, S.E. & Johnson, M.S. 2012. Chemistry and the Environment. Cambridge University Press.
7. Boeker, E. & Grondelle, R. 2011. Environmental Physics: Sustainable Energy and Climate Change.
8. Wiley. Forinash, K. 2010. Foundation of Environmental Physics. Island Press.
9. Evans, G.G. & Furlong, J. 2010. Environmental Biotechnology: Theory and Application (2nd edition). Wiley-Blackwell Publications.
10. Williams, D. M., Ebach, M.C. 2008. Foundations of Systematic and Biogeography. Springer
11. Pani, B. 2007. Textbook of Environmental Chemistry. IK international Publishing House.
12. Agarwal, K.C. 2001 Environmental Biology, Nidi Public Ltd Bikaner.

## Pedagogy

Chalk and talk, PPT, Discussion, Assignment, Quiz, Seminar

## Course Designer

Dr. B. Thamilmalai Selvi

Ability Enhancement Compulsory Course II (AECC) : Environmental Studies

(22UGEV5)Assessment Rubrics for 100 Marks

1. Documentary (or) Poster Presentation (or) Elocution-25 Marks
2. Quiz (or) MCQ Test-25 Marks
3. Album Making (or) Case study on a topic (or) Field Visit -25 Marks
4. Essay Writing (or) Assignment (Minimum 10 pages) -25 Marks

There will be no End Semester Examination for this course. However, the subject teacher will evaluate the above mentioned components based on the performance of the students and submit the marks out of 100 (in the format to be supplied by the COE) with the approval of the concerned Head of the Department to the COE along with CIA marks of other courses.

Semester - III	Internal Marks:25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs / Week	Credits
23UCO3CC5	COST ACCOUNTING	CORE	5	5

### Course Objective

- To acquire knowledge about cost accounting concepts and methods.
- To understand how cost accounting information is developed and used for various purpose in different types of business entity.
- To explain the procedure for categorizing, documenting, and allocating expenses appropriately in order to determine the cost of goods or services.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the cost accounting concepts and outline the elements, classification of cost and overheads, levels of material control, purchase and stores control.	K1, K2
CO2	Summarize the techniques of costing and apply the preparation of cost sheet, material control, idle time of labour, methods of calculation of labour turnover and classification of overheads.	K2, K5
CO3	Identify the cost of producing a product and providing a service using job costing, activity- based costing and process costing	K3
CO4	Analyze the process, wastage, scrap, normal and abnormal losses. Compare and reconcile the profit of financial and cost accounting.	K4
CO5	Evaluate and solve ethical issues in accounting and business	K5

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3	3	3	2	2	3
CO2	3	3	2	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	2	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	CO'S	COGNITIVE LEVEL
I	Cost Accounting – Objectives – Classification – Cost Unit, Cost Centre – Elements of Cost – Financial Accounting Vs. Cost Accounting – Steps in installing a Cost Accounting System – Preparation of Cost Sheet – Quotation.	15	CO1, CO2, CO3, CO4,CO5	K1, K2, K3,K4,K5
II	Material: Concepts – Purchase Procedure – Material Control – Techniques of Material Control – JIT Inventory System, VED Analysis, ABC Analysis, FSND Analysis, Level Setting, Economic Order Quantity (EOQ) – Pricing of Material Issues – FIFO, LIFO, Simple Average and Weighted Average.	15	CO1, CO2, CO3, CO4,CO5	K1, K2, K3,K4,K5
III	Labour: Concepts - Time Keeping – Time Booking – Idle time and Over time – Methods and Measurement of Labour Turnover — Methods of Remuneration: Time rate system, Piece rate system, Taylors differential piece rate system, Merrick's Multiple or differential piece rate system, Gantt's task and bonus plan – Premium Bonus Plan: Halsey premium plan, Rowan plan.	15	CO1, CO2, CO3, CO4,CO5	K1, K2, K3,K4,K5
IV	Overhead Distribution: Concepts – Collection and Classification of Overheads, Allocation and Apportionment of factory overheads – Primary – Secondary distribution – Repeated and Simultaneous Equation Method – Absorption of Factory Overheads – Machine Hours Rate – Reconciliation of Profits as per Cost and Financial Accounts.	15	CO1, CO2, CO3, CO4,CO5	K1, K2, K3,K4,K5
V	Methods of Costing – Contract Costing – Cost Plus – Contracts – Escalation Clause. Process Costing – Normal Loss – Abnormal Loss – Abnormal Gain (Excluding Inter Process Profit and Equivalent Production). Service Costing – Transport Costing.	15	CO1, CO2, CO3, CO4,CO5	K1, K2, K3,K4,K5
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b> Activity based Costing, Life Cycle Costing, Target Costing, Lean Costing and Six Sigma.		CO1, CO2, CO3, CO4,CO5	K1, K2, K3,K4,K5

**Distribution of Marks: Theory 20% & Problem 80%**



### **Text Books**

1. Dr.Ramachandran and Dr.Srinivasan. (2018). *Cost Accounting*. 6<sup>th</sup> Revised Edition. Sri Ram Publications.
2. Jain & Narang. (2015). *Cost Accounting*. Revised Edition. Kalyani Publications.
3. A. Murthy & S. Gurusamy. (2014). *Cost Accounting*. Third Edition. Vijay Nicole Imprints Pvt Ltd.

### **Reference Books**

1. S.N. Maheswari. (2017). *Cost Accounting*. Latest Edition. Sultan Chand & Sons
2. Pillai & Bhagavathi. (2016). *Cost Accounting*. Revised Edition. Sultan Chand & Sons.
3. Reddy T.S & Hari Prasad Reddy. Y. (2018). *Cost Accounting*. Latest Edition. Margham Publications.

### **Web Reference**

1. [https://www.investopedia.com/terms/a/abc.asp#:~:text=Activity%2Dbased%20costing%20\(ABC\)%20is%20a%20method%20of%20assigning,task%20with%20a%20specific%20goal](https://www.investopedia.com/terms/a/abc.asp#:~:text=Activity%2Dbased%20costing%20(ABC)%20is%20a%20method%20of%20assigning,task%20with%20a%20specific%20goal).
2. <https://www.godigit.com/business-insurance/business-terms/life-cycle-costing>
3. <https://www.goskills.com/Lean-Six-Sigma>
4. [https://www.srcc.edu/sites/default/files/Process%20Costing%20\(1\).pdf](https://www.srcc.edu/sites/default/files/Process%20Costing%20(1).pdf)
5. <https://jiwaji.edu/pdf/ecourse/management/collection%20of%20overhaeds.pdf>

### **Pedagogy**

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar

### **Course Designer**

**Ms. N. Aruna**

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATAGORY	Hrs/ Week	CREDITS
22UCO3CC6	BUSINESS CORRESPONDENCE AND REPORTING	CORE	5	5

### Course Objective

- To acquire good communication skills requisite for business correspondence and reporting.
- To provide an overview of prerequisites to Business Communication.
- To impart and prepare the strategies of Effective Business report writing.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Outline the basic concept of business communication	K1, K2
CO2	Explains the skill of ethical, legal, cultural and global issues affecting business communication	K2
CO3	Discover and Develop the knowledge of trade enquiries	K3, K4
CO4	Analyze the situation of writing various types of Business letters and reports.	K4
CO5	Evaluate the problem solving skills appropriate to business communication.	K5

### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	3	3	2	3	2	2
CO2	3	3	2	3	3	3	3	2	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	2	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation  
“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>CO'S</b>	<b>COGNITIVE LEVEL</b>
I	Introduction to Communication – Meaning and Definition – Needs – Types of Communication – Process – Characteristics – Barriers to Communication – E-Communication – Forms of Modern Communication – Applications of the various forms of communication.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
II	Business Letters –Meaning, Need and kinds of Business letters – Essentials of an effective Business Letter – Layout – Appearance –Size – Style – Form and punctuation –Routine request letters – Responses to letters –Refusal letters – Claim letters – Collection letters – Application Letters – Curriculum Vitae.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
III	Trade Enquiries, Quotations and Offers – Trade Enquiries – Format for trade enquiry letter – Orders and their Execution – Complaints and Adjustments – Quotations – Voluntary offers and quotations – Sentences regarding offers and quotations – Placing an order – Cancellation, Acknowledgement, Refusal and execution of order.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
IV	Circular, Sales and Bank Correspondence – Meaning of Circular letters – Objectives – Situations that need Circular letters – Meaning of Sales letters – Objectives – Advantages –Three P's functions, Bank Correspondence – Types – Structure of Banking Correspondence.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5
V	Report writing and Communication using Technology – Meaning of a Report – Types of Business Reports – Characteristics of Good Report–Preparing a Report – Organization of a Report–Spoken Communication, the telephone, the public addressing system – Word processor – Telex, Fax, Email –	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

	Teleconferences, Voicemail – Internet - Multimedia – Teleconferencing- Mobile Phone Conversation – Video Conferencing – SMS – Telephone Answering Machine.			
VI	<b>Self Study for Enrichment (Not to be included for External Examination)</b>  Steps to overcome barriers of communication – Functions of Business Letters - Elements of a Good Banking Correspondence - Importance of Oral and Written Reports.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4, K5

### Text Books

1. Rajendra Pal & Korlahalli, J.S. (2015). *Essentials of Business Communication*, Sultan Chand & Sons.
2. Sharma. (2017). *Business Correspondence and Report Writing*. Tata McGraw Hill.
3. Jain. V.K. & Om Prakash Biyani (2008). *Business Communication*. Sahityabahvan Publication. New Delhi.

### Reference Books

1. Hartley P. & Bruckmann. C. (2000). *Business Communication*. Routledge.
2. Subba Roa. P. (2013). *Business Communication*. Cengage.

### Web References

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

### Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

### Course Designer

Ms. A. Vinodhini

Semester III	Internal Marks: 25	External Marks:75		
COURSECODE	COURSETITLE	CATEGORY	Hrs. /Week	CREDITS
22UCO3AC3	BUSINESS LAW	ALLIED	4	3

### Course Objective

- To make the students to learn the elements of general contract and special contracts.
- To enable the students to understand and deal with various contracts in day – to – day life, be it for his business or profession.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall and summarize consequences of applicability of various laws on business situation.	K1, K2
CO2	Outline and Examine the rights and duties under various legal acts.	K2, K4
CO3	Explain and analyze the legal framework governing business trade and commerce in India.	K2, K4
CO4	Identify the fundamental legal principles behind contractual agreement	K3
CO5	Explain important laws that have a bearing on the conduct of business in India.	K5

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	2	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

“1”– Slight (Low) Correlation –“2”–Moderate (Medium) Correlation–

“3”–Substantial (High) Correlation–“-”indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Meaning & Definition of Contract –Nature of Contract – Classification of Contract – Essentials of a valid Contract – Offer and Acceptance – Consideration – Contractual Capacity – Free Consent – Legality of Objects – Void Agreements.	12	CO1,CO2,CO3,C04,CO5	K1, K2, K3, K4, K5
II	Performance of Contract – Different Modes of discharge of Contract – Remedies of Breach – Quasi Contracts – Contract of Indemnity and Guarantee – Contract of Bailment and Pledge – Law of Agency.	12	CO1,CO2,CO3,C04,CO5	K1, K2, K3, K4, K5
III	Introduction of Sale of Goods Act 1930 - Formalities of the Contract of Sale – Distinction between Sale & Agreement to Sell – Distinction between sale and Hire Purchase agreement – Conditions and Warranties – Transfer of Property as between the seller and the buyer – Principle of “Caveat Emptor” and its limitations – Rights of an unpaid seller	12	CO1,CO2,CO3,C04,CO5	K1, K2, K3, K4, K5
IV	Indian Partnership Act1932 - definition – Essentials of Partnership – Kinds of Partners – rights and duties of partners – reconstitution of firms – Dissolution of a firm – Limited Liability Partnership, 2008 – Nature of LLP – Distinction between LLP and Partnership – Conversion to LLP – Extent and Limitation of liability of LLP and its partners.	12	CO1,CO2,CO3,C04,CO5	K1, K2, K3, K4, K5
V	Introduction of Competition Act 2002 – Objectives – Salient features – Anti Competitive Agreements–Prevention of abuse of dominant position– Combination– Competition advocacy– Competition Commission of India.	12	CO1,CO2,CO3,C04,CO5	K1, K2, K3, K4, K5
IV	<b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b> Contingent Contract – Winding up and Dissolution of the LLP – Intellectual Property Rights – Indian Companies Act 2013	-	CO1,CO2,CO3,C04,CO5	K1, K2, K3, K4, K5

### **Text Books**

1. N. D. Kapoor, *Element of Mercantile Law*, Sultan Chand & Sons Private Limited, New Delhi, 2001.
2. R.S.N. Pillai & Bagavathi, *Business Law*, S. Chand & Co. Ltd, New Delhi, 2006.
3. N. D. Kapoor, *Elements of Company Law*, Sultan Chand & Sons Private Limited, New Delhi, 2020.

### **Reference Books**

1. Srinivasan, *Business Law*, Margham Publishers, Chennai, 2004.
2. Kuchcal, *Mercantile Law*, Vikas Publishing house, New Delhi, 2003.

### **Web References**

1. <https://www.legalserviceindia.com/legal/article-2190-essential-elements-of-a-contract.html><https://www.simplynotes.in/e-notes/mcomb-com/business-regulatory-framework/special-contracts-indemnity-guarantee-bailment-and-pledge-agency/>
2. <https://blog.ipleaders.in/the-sale-of-goods-act-1930/>
3. <http://student.manupatra.com/Academic/Abk/Indian-Partnership-Act/Toc.htm>
4. [https://www.srcc.edu/sites/default/files/B.com%20H\\_sem%20vi\\_Consumer%20affairs%20and%20Customer%20Care\\_Ms.%20Kavita%20Kamboj.pdf](https://www.srcc.edu/sites/default/files/B.com%20H_sem%20vi_Consumer%20affairs%20and%20Customer%20Care_Ms.%20Kavita%20Kamboj.pdf)

### **Pedagogy**

Chalk and Talk, Seminar, PPT Presentation, Assignment and Group Discussion and Case Study.

### **Course Designer**

Dr. J. Praba

## INNOVATION & ENTREPRENEURSHIP

Semester III	Internal marks:40		External marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs/week	CREDITS
22UGIE	INNOVATION & ENTREPRENEURSHIP	Ability Enhancement Compulsory Course -III	2	1

### Course Objective

- The course is designed to motivate the students in Entrepreneurship with innovative ideas and build interest in Venture Creation.

### Course Outcome and Cognitive Level Mapping

The students will be able to

CO	CO Statement	Knowledge Level
CO 1	Identify Self-Entrepreneurial traits and passion leads.	K3
CO 2	Discover problem solving opportunities and generate ideas	K3
CO 3	Analyse the process of design thinking	K4
CO 4	Develop Business Model canvas for the idea generated	K5
CO 5	Validate the business idea by creating Capstone project	K6

### Mapping of CO with PO and PSO

COs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	2	3	2	2	2
CO2	2	2	3	3	3	2	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	3	2	3	3	2	3	3
CO5	2	3	3	2	3	3	2	3	3	3

“1” – Slight (Low) Correlation    “2” – Moderate (Medium) Correlation    “3” – Substantial (High) Correlation    “-” indicates there is no correlation.



## **SYLLABUS**

<b>UNIT</b>	<b>CONTENT</b>	<b>HOURS</b>	<b>CO'S</b>	<b>COGNITIVE LEVELS</b>
<b>I</b>	<p><b><u>Entrepreneurship &amp; Intrapreneurship</u></b></p> <p>Importance of Entrepreneurship Development-The entrepreneurial mind set –Attributes and Characteristics of a successful entrepreneur.</p> <p>Intrapreneurship- Importance- Attributes, Contribution and Characteristics of a successful Intrapreneur- Types of Intrapreneurs.</p> <p><b>Self-Discovery- Learnings from famous company cases that promote entrepreneurship and Intrapreneurship. (Activity)</b></p>	<b>6</b>	<p><b>CO1</b></p> <p><b>CO2</b></p> <p><b>CO3</b></p> <p><b>CO4</b></p> <p><b>CO5</b></p>	<p><b>K3</b></p> <p><b>K4</b></p> <p><b>K5</b></p>
<b>II</b>	<p><b><u>Entrepreneurial Skill Sets</u></b></p> <p>Significance of Entrepreneurship skills- Business Management Skill- Decision making skills- Principles of Effectuation- Analytical &amp; Problem- solving skill- Critical thinking skill- Lateral thinking skill- Factors associated with lateral thinking along with examples.</p> <p><b>Opportunity Discovery- Identify problems worth solving through JTBD method (Activity)</b></p>	<b>6</b>	<p><b>CO1</b></p> <p><b>CO2</b></p> <p><b>CO3</b></p> <p><b>CO4</b></p> <p><b>CO5</b></p>	<p><b>K3</b></p> <p><b>K4</b></p> <p><b>K5</b></p>

<b>III</b>	<b>Design Thinking &amp; Innovation</b>  Innovation & Creativity- Role in Industry and Organizations- Dynamics of Creative Thinking-Process of Design Thinking- Implementing the Process in Driving Innovation through scientific technologies and Non technology process.  <b>Business Idea Generation – Build your own Idea Bank with Innovative Approaches (Activity)</b>	<b>6</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K3</b> <b>K4</b> <b>K5</b>
<b>IV</b>	<b>Crystallising the business Idea</b>  Customer Discovery- Identification of customer segments-Drafting of Value Proposition Canvas with a venture creation Idea. Basics of Business Model and LEAN Approach, Blue Ocean Strategy Approach.  <b>Crafting business model for a venture using the Lean Canvas – (Activity)</b>	<b>6</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K3</b> <b>K4</b> <b>K5</b>
<b>V</b>	<b>Start -up Business Plan</b>  Presentation of Capstone project; Validation Analysis; Pre-incubation and Incubation stages to develop a start-up ecosystem.	<b>6</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K3</b> <b>K4</b> <b>K5</b> <b>K6</b>
<b>VI</b>	<b>Self study for enrichment:</b> (Not to be included for External examination) Case study analysis on Entrepreneurship	<b>-</b>	<b>CO1</b> <b>CO2</b> <b>CO3</b> <b>CO4</b> <b>CO5</b>	<b>K3</b> <b>K4</b> <b>K5</b>

### **Textbooks**

1. Elias G.Carayannis, Elbida.D.Samra (2015), Innovation and Entrepreneurship,
2. Peter.F. Drucker (2006), Innovation and Entrepreneurship, Harper Publications

### **Reference books**

1. John R.Bessant, Joe Tidd (2015), Innovation and Entrepreneurship, Wiley Publictaions
2. Mike Kennard (2021), Innovation and Entrepreneurship, Routledge, Taylor and Frnacis

### **Web References**

1. <https://innovation-entrepreneurship.springeropen.com/>
2. <https://www.worldcat.org/title/innovation-and-entrepreneurship-practice-and-principles/oclc/11549089/lists>

### **Pedagogy**

e- Content modules, Activity worksheet, Case Studies

### **Course Designer**

Dr.R.Subha, Assistant Professor, Innovation ambassador, Department of Chemistry

Dr.S.Sowmya, Assistant Professor, Innovation ambassador, Department of Commerce

**ABILITY ENHANCEMENT COMPULSORY COURSE - III**  
**INNOVATION AND ENTREPRENEURSHIP**

**Assessment Rubrics for 100marks**

<b>S.No</b>	<b>Particulars</b>	<b>Marks</b>
1	Self Analysis / Preparation of Self Identification Report / Case study presentation	20
2	Identification of Problem / Innovative practice/ Business plan report	20
3	Lean Canvas / Value Proposition Model / Prototype	20
4	VIVA VOCE	
	a. Novelty of Business Idea	20
	b. Commercial Scalability	10
	c. Pitching Presentation	10
	<b>TOTAL</b>	<b>100</b>

There will be no End Semester Examination for this Course. The subject teacher will make the assessment of students performance based on the above mentioned components and an internal VIVA VOCE will be conducted by the Institution Innovation Ambassadors of Institution Innovation Council, Ministry of Education. Marks will be awarded and submitted to CoE in the Prescribed format specified by the Controller of the examination approved by the Head of respective Departments.

Semester III	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCO3GEC1	ELEMENTS OF INSURANCE	GENERIC ELECTIVE COURSE – I	2	2

### Course Objective

- To understand the concept and scope of insurance.
- To implant the concept of general insurance principles and practices of insurance.
- To understand the risk and various insurance policies along with their structures and the legal dimensions involved.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the conceptual frame work of Insurance.	K1
CO2	Explain the features and procedures of various types of Insurance policies	K2
CO3	Identify the methods of premium calculation related to different schemes.	K3
CO4	Analyse the latest trends and challenges in Insurance	K4

### Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2	3	3	3	2	2
CO2	3	3	3	2	2	3	3	3	2	2
CO3	3	3	3	3	3	3	3	3	2	2
CO4	3	3	3	3	3	3	3	2	2	3

“1” – Slight (Low) Correlation – “2” – Moderate (Medium) Correlation –  
“3” – Substantial (High) Correlation – “-” indicates there is no correlation

## Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Insurance: Purpose and Need of Insurance – Insurance as a Social Security Tool – Insurance and Economic Development – Types of Insurance.	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
II	Procedure for becoming an Agent: Pre-requisites for obtaining a License – Duration of License – Cancellation of License – Revocation or Suspension / Termination of Agent.	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
III	Fundamentals of Agency – Definition of an agent – Agents Regulations – Insurance intermediaries – IRDA – Introduction – Purpose, Duties, Powers and Functions of IRDA .	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
IV	Functions of the Agent: Proposal Form and other forms for grant of cover – Financial and Medical Underwriting – Material Information– Procedure regarding settlement of Policy Claims.	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
V	Fundamentals and Principles of Life, Marine and Fire Insurance – Contracts of various kinds of Insurance – Insurable interest. – actuarial science	6	CO1,CO2, CO3,CO4	K1,K2,K3, K4
VI	<b>Self-Study for Enrichment (Not to be included for End Semester Examination)</b> Code of Conduct – Unfair Practices –Agents’ Compensation – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts. Personal Accident Insurance – Motor Insurance – Burglary Insurance – Reinsurance-Employers Liability Insurance.	-	CO1,CO2, CO3,CO4	K1,K2,K3, K4

## Text Book

1. Dr. P. Periyasamy, Insurance, Tata McGraw Hill, 2nd Edition 2018.
2. Dr. P. K. Gupta, Insurance and Risk Management , Himalaya Publishing House, Mumbai 2017.
3. Dr. E. Dharmaraj, Elements of Insurance , SIMRES Publications, Chennai 2009.

### **Reference Books**

1. M. N. Mishra & Dr. S. B. Mishra , Insurance – Principles and Practice, S. Chand & Company LTD. 2012
2. Mishra M.N , Modern Concepts of Insurance, S. Chand& Company LTD. 2004
3. Kaninika Mishra, Fundamentals of Life Insurance, Theories and Application Prentice Hall of India, New Delhi 2016.

### **Web References**

1. [https://ebooks.lpude.in/commerce/bcom/term\\_6/DCOM309\\_INSURANCE\\_LAWS\\_AND\\_PRACTICES.pdf](https://ebooks.lpude.in/commerce/bcom/term_6/DCOM309_INSURANCE_LAWS_AND_PRACTICES.pdf)
2. <https://kamarajcollege.ac.in/wp-content/uploads/Core-Principles-of-Insurance.pdf>
3. <https://irdai.gov.in/document-detail?documentId=398265>
4. <https://nios.ac.in/media/documents/VocInsServices/m3-f2.pdf>

### **Pedagogy**

Lecture, PowerPoint Presentation, Assignment, Quiz, Seminar & Group Discussion.

### **Course Designer**

**Ms. S. J. Sureya**

Semester IV	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4CC7	BUSINESS STATISTICS	CORE	5	5

### Course Objectives

- To understand the basic concepts of statistics in relation to business environment.
- To compute measures of location of variation and its relative measures.
- To construct and interpret the index numbers.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Recall the basic concepts of statistics.	K1
CO2	Explain and apply the logic and methodology for calculation of various index numbers, time series, measure of central tendency and dispersion.	K2, K3
CO3	Apply laws of probability which helps to make sense of uncertainties and examine the cause accruing when price level changes.	K3, K4
CO4	Identify and analyze the linear relationship between the variables through correlation and regression.	K3, K4
CO5	Analyze the time series, price and quantity index numbers.	K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	2	2	2	2
CO2	3	3	2	3	3	3	3	2	2	2
CO3	3	3	2	3	3	3	3	2	2	2
CO4	3	3	2	3	3	3	3	2	2	2
CO5	3	3	2	3	3	3	3	2	2	2

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicate there is no correlation.



**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Statistics: Meaning, Definition, Importance, Scope, Limitations and Distrust of statistics – Measures of Central. Tendency and Dispersion: Mean, Median, Mode, Quartiles. Standard Deviation and Co-efficient of variation. Skewness and Kurtosis.	21	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Correlation – Karl Pearson's Co-efficient of Correlation – Spearman's Rank Correlation of co-efficient – Regression – Properties of Regression co-efficient, Co-efficient of determination.	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Probability – Concepts of probability – Application of addition and multiplication theorems – Conditional probability – Baye's theorem (no proof, simple problems and business applications only)	15	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Index Numbers – Definition, Simple Index Number and Weighted Index Number: Laspeyres's -Paasche's- Fisher's -Marshall Edge-worth -Bowley's - Kelly's formula. Mathematical test of consistency: Time reversal test, Factor reversal test – Fixed index number – Chain index number – Cost of living index.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	Elements of Time Series – Secular trend: Graphic method, Method of Semi-Averages, Method of moving averages, Method of least squares. Seasonal Fluctuations: Method of simple averages, Method of moving averages, Ratio to trend method, Method of link relatives, Cyclical fluctuations, Random fluctuations.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b> Sampling – Methods – Collection of data – Tabulation of data – Diagrammatic representation of Data.	-	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

**Distribution of Marks: Theory 25% & Problem 75%**

**Text Books**

1. Gupta S.P. (2022). *Statistical Methods*. 46<sup>th</sup> Edition, Sultan Chand & Sons.
2. Navanitham P A. (2022). *Business Statistics*. Reprint, Jai Publishers.
3. Vittal P.R. (2020). *Business Statistics*. Reprint, Margham Publications.

**Reference Books**

1. Gupta S.C. (2018). *Fundamentals of Statistics*. 7<sup>th</sup> Edition, Himalaya Publishing House.
2. Jani P.N. (2017). *Business Statistics Theory and Applications*, Reprint, PHIPvt., Ltd.
3. Sharma J.K. (2018). *Business Statistics*. 5<sup>th</sup> Edition, Vikas Publishing House Pvt., Ltd.

**Web Reference**

1. <https://www.geeksforgeeks.org/introduction-of-statistics-and-its-types/>
2. <https://www.bmj.com/about-bmj/resources-readers/publications/statistics-square-one/11-correlation-and-regression>
3. <https://www.cuemath.com/data/probability/>
4. <https://www.tableau.com/learn/articles/time-series-analysis>
5. <https://www.geeksforgeeks.org/index-number-meaning-characteristics-uses-and-limitations/>

**Pedagogy**

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Quiz and Seminar.

**Course Designer**

Ms. J. Lalithambigai.

Semester IV	Internal Marks: 40	External Marks: 60		
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4CC1P	ACCOUNTING PACKAGE (P)	CORE PRACTICAL	5	5

### Course Objectives

- To enable the students to learn basic concepts of accounting packages.
- To impart knowledge about Goods and Services Tax.
- To access the applications of accounting by using Tally ERP 9.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the basic concepts of manual accounting.	K1
CO2	Explain the procedure for creating a company.	K2
CO3	Apply the accounting procedures for Ledger creation, Accounting Vouchers and Cost centre.	K3
CO4	Analyse stock group, stock category, stock item and compare stock category summary with godown summary.	K4
CO5	Assess the Estimate of the budget calculation.	K5

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3	2	3	2	2	2
CO2	2	2	3	2	2	3	2	2	2	2
CO3	2	3	3	3	2	2	2	2	2	2
CO4	2	3	3	3	2	2	3	2	2	2
CO5	3	3	2	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
<b>I</b>	Introduction to Accounting Packages – Features – Introduction to Tally – Features of Tally –Creation – Alteration and Deletion of Company – Accounting Features – Accounting Groups – User defined groups – Ledger creation, alteration and deletion– Final Accounts and Balance Sheet.	<b>15</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3,K4,K5</b>
<b>II</b>	Accounting Vouchers - Various types of Accounting Vouchers–Voucher entries– Extraction of Day book and Trial balance– Cost centres–Cost categories– Cost centre.	<b>15</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3,K4,K5</b>
<b>III</b>	Budget creation and alteration – Variance analysis – Payroll preparation – Statutory features – Voucher entries.	<b>15</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3,K4,K5</b>
<b>IV</b>	Inventory Masters: Creation, Alteration and Deletion of Stock Groups, Stock Categories, Units of Measures, Godowns and Stock items – Inventory Features – Entries in Accounting and Inventory Vouchers using stock items.	<b>15</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3,K4,K5</b>
<b>V</b>	Introduction and enabling GST in Tally-Recording GST transactions-Accounting intrastate supply of goods and service - Accounting interstate supply of goods and service- Purchase and Sales Returns of goods and service.	<b>15</b>	<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3,K4,K5</b>
<b>VI</b>	<b>Self-Study for Enrichment (Not to be included for External Examination)</b>  Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement – Stock Summary.		<b>CO1,CO2, CO3,CO4, CO5</b>	<b>K1, K2, K3,K4,K5</b>

**List of Practicals**

1. Creation, alteration and deletion of companies and user defined accounting groups.
2. Creation, alteration and deletion of ledger.
3. Preparation of final accounts and balance sheet preparation.
4. Voucher entries in double entry mode.

5. Voucher entries using cost centers and cost categories.
6. Creation and alteration of budgets and variance analysis.
7. Creation, alteration and deletion of inventory masters.
8. Order processing and voucher entries using accounting and inventory vouchers.
9. Generating Accounting and Inventory Reports.
10. Enabling GST in tally, Recording GST.

#### **Text Books**

1. Vishnu P. Singh. (2021). *Tally ERP 9 with GST*, Revised Edition, Sultan Chand & Sons.
2. Srinivasa vallabhan.V. (2020). *Computer Applications in business*, Revised Edition Sultan Chand & Sons.
3. Mohan Kumar K, Rajkumar S. (2019). *Computer applications in business*, Revised Edition. Tata McGraw Hill Education.

#### **Reference Books**

1. Parag Joshi.(2017). *Tally ERP 9 with GST*. Revised Edition. Dnyansankul Prakashan.
2. Nadhani.A.K. (2019). *Implementing Tally*, Revised Edition. BPB Publications.
3. Sanjay Satapathy. (2018). *Tally ERP 9 book*. Revised Edition. Advanced usages.

#### **Web Reference**

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>
3. [https://help.tallysolutions.com/docs/te9rel66/Job\\_Work/#gref](https://help.tallysolutions.com/docs/te9rel66/Job_Work/#gref)
4. <https://www.tallyofficialbooks.com/>
5. <https://ncsmindia.com/wp-content/uploads/2012/04/TALLY-9.0-PDF.pdf>.

#### **Pedagogy**

Lecture, Power Point Presentation, Lab Demonstration, Group Discussion, Quiz, Assignment and Activity.

#### **Course Designer**

Dr. A.Vinodhini

<b>Semester IV</b>	<b>Internal Marks: 25</b>	<b>External Marks: 75</b>		
<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HOURS / WEEK</b>	<b>CREDITS</b>
<b>22UCO4AC4</b>	<b>E-COMMERCE AND WEB DESIGNING</b>	<b>ALLIED</b>	<b>4</b>	<b>3</b>

### Course Objective

- To acquaint the basic concepts of e-commerce and web design.
- To identify, define and differentiate the various modes of electronic commerce.
- To facilitate the students to know the importance of SEO and to build e-commerce applications based on security guidelines.

### Course Outcome and Cognitive Level Mapping

<b>CO Number</b>	<b>CO Statement</b> On the successful completion of the course, students will be able to	<b>Cognitive Level</b>
<b>CO1</b>	List out the technological changes in trade.	<b>K1</b>
<b>CO2</b>	Demonstrate awareness of usability, website design and network issues.	<b>K2</b>
<b>CO3</b>	Explain e-commerce in business models and make use of e-commerce strategies.	<b>K2, K3</b>
<b>CO4</b>	Interpret the various terminologies of electronic commerce and analyze information searching methods, resource discovery and information retrieval techniques.	<b>K3, K4</b>
<b>CO5</b>	Examine the effectiveness of a web design with respect to security measures.	<b>K4</b>

### Mapping of CO with PO and PSO

<b>COs/ PSOs</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	2	2	2	3	2	2	3	2	3	3
<b>CO2</b>	3	3	2	3	3	3	3	2	3	3
<b>CO3</b>	3	3	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	2	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation  
 “3” – Substantial (High) Correlation “-” Indicates there is no correlation.

## Syllabus

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Electronic Commerce – Introduction – Business Models of e-Commerce - B2B e-commerce and EDI – Business Applications of e-commerce. Infrastructure for e-commerce – Communication networks for e-commerce.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
II	Network Services – Secure messaging – Payment systems in e-commerce – Structured electronic documents. e-online Banking: Introduction Concepts and Meaning - Need for computerization - Electronic delivery channels - e-Cheque - Financial Transactions Terminals - MICR Cheques - e-Banking in India. Android Applications – Introduction - Concept - Applications. V-Commerce: Introduction and Features.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
III	Search Engine Optimization (SEO) - Introduction - Importance of SEO - How search Engines Operate - Crawling Techniques - Basic types of search tools - Page rank - Anatomy of hyperlink - Keywords and Queries - Site structure importance - On page optimization vs. off page optimization - Critical components of optimizing a site - Information architecture.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
IV	Webhost – Types – VPS - Domain for a website - DNS Information - Webhost: Bandwidth - Control Panels – Statistics – Uptime - Ecommerce. Website Design: Introduction - Role of Website in B2C. E-commerce - Website strategies and Goals - Website Specification - Design principles - Push and pull approaches - E-mail- E-mail Etiquette- E-mail Security - Online Marketing and promotion.	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4
V	E-Commerce Technology – Security issues in e-Commerce – Legal and ethical issues - Role of social media in e-Commerce industry - M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money- infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-	12	CO1, CO2, CO3, CO4, CO5	K1, K2, K3, K4

	Care.			
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b> Introduction to computers- Importance - Computer Applications in various Areas of Business- General Application of Computers in Various Fields. Classification of Computers- Basic Principles of operation of Digital Computer-Computer system-computer virus- Development of computers and Computer Generation- Computer Number System.	-	CO1, CO2, CO3,CO4, CO5	K1, K2, K3,K4,

#### Text Books

1. Rajaraman V. (2021). *Essentials of E-Commerce Technology*. Revised Edition, PHI Learning Pvt. Ltd.
2. Joseph P.T. (2019). *E-Commerce -An Indian Perspective*. 6<sup>th</sup> Edition, PHI Learning Pvt. Ltd.
3. Pandey U.S. & Saurabh Shukla. (2019). *E-Commerce and Mobile Commerce Technologies*. Revised Edition, S.Chand.

#### Reference Books

1. Rayudu C.S. (2016). *E-Commerce, E-Business*. 4<sup>th</sup> Edition, Himalaya Publishing House.
2. Murthy C.S.V. (2021). *e-Commerce*, Reprint, Himalaya Publishing House.
3. Schneider Gary P. (2020). *e-Commerce: Strategy, Technology and Implementation*., Cengage Learning.

#### Web Reference

1. [https://www.tutorialspoint.com/e\\_commerce/e\\_commerce\\_business\\_models.htm](https://www.tutorialspoint.com/e_commerce/e_commerce_business_models.htm)
2. <https://www.techtarget.com/whatis/definition/search-engine-optimization-SEO>
3. <https://www.tutorialspoint.com/e-commerce-and-security-threats-to-e-commerce>
4. <https://www.ionos.com/digitalguide/e-mail/e-mail-marketing/e-mail-etiquette-rules-for-the-perfect-e-mail/>
5. <https://openstax.org/books/principles-marketing/pages/16-4-ethical-issues-in-digital-marketing-and-social-media>

#### Pedagogy

Chalk and Talk, Powerpoint Presentation, Discussion, Assignment, Demo by e-Content tutorials, Quiz and Seminar.

#### Course Designer

Ms. J. Lalithambigai.



Semester IV	Internal Marks:25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4GEC2	ADVERTISEMENT MANAGEMENT	GENERIC ELECTIVE	2	2

### Course Objectives

- To know the basic marketing communication and the processes.
- To understand the process involved in personal selling and its implications for relationship development.
- To comprehend the ethical issues and social aspects of advertising

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the conceptual framework of advertising.	K1
CO2	Explain the function of Advertising Agencies.	K2
CO3	Identify the formulation of advertising through effective marketing Strategy to promote the product and service for economic development.	K3
CO4	Apply the principles of advertising layout and campaign.	K3
CO5	Analyze the ethical issues and social aspects of advertising.	K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3	3	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	3	3
CO4	3	3	2	2	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium)Correlation

“3”–Substantial (High) Correlation“-”Indicates there is no correlation

**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Introduction to Advertising: Advertising– Definition- Objectives – Scope - Types – Role and Significance – Advertising an element of marketing mix– Communication process in advertising.	6	CO1,CO2, CO3,CO4, CO5	K1, K2, K3,K4
II	Technological Aspects: Advertisement Message, Themes, Appeal, Structure, Copywriting and Layout. DAGMAR approach- Determination of target audience–Building of advertising programme–Message – Headlines – Copy – Logo –illustration- Appeal and Layout.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
III	Advertising Media: Media planning-Electronic media- Buying advertising aids-Trademarks- Slogans - Packaging- Pop-up displays – Premiums- Free samples.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
IV	Advertising Agencies: Meaning and Definition- Service Rendered by an Ad Agency - Agency Selection Criterion - Agency Accreditation - Agency Client Relationship - Organization Structure of an Advertising Agency - Changing of Advertising Agency - Career Options in Advertising.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
V	Advertising in India: Role of Advertising in modern business-Economic, Social and Ethical aspects of advertising - Advertising goals– Recent developments and Issues in advertising. Advertising Standard Council of India (ASCI) - Techniques for measuring advertising effectiveness.	6	CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4
VI	<b>Self-Study for Enrichment (Not to be included for External Examination).</b> Difference between National Advertising and Retail Advertising-Film Advertising - Purchase Point Advertising-Media Vehicle choice-Media Survey-Marketing through Social Sites- Ethics in Advertising.		CO1, CO2,CO3, CO4,CO5	K1, K2, K3,K4

**Text Books**

1. Sunil KR. (2023). *Advertisement Management*. Revised Edition. Kindle.
2. Saravanel.P, Sumathi.S. (2017). *Advertising and salesmanship*. Revised Edition. Margham Publication
3. Gupta.S.L ,Ratna.V.V. (2011). *Advertising and Sales Promotion Management*. An IndianperspectiveTextandCases. Sultan Chand & Sons. NewDelhi

**Reference Books**

1. Ruchi. G. (2012). *Advertising Principles & Practice*. Revised Edition. S.Chand& CompanyLtd,Delhi
2. Dr.AnsuyaAngadi. (2010). *Advertising & Sales Management*. Sri SiddalingeshwaraPrakashana. Gulbarga.
3. George E. Belch & Michael A belch.(2014). *Advertising & Promotion*. Revised Edition. McGraw Hill Publishing.

**Web Reference**

1. <https://business.linkedin.com/marketing-solutions>
2. <https://www.vedantu.com/commerce>.
3. <https://www.easymanagementnotes.com/advertising-study-material/>
4. <https://www.studocu.com/in>
5. <https://byjus.com/>

**Pedagogy**

Lecture, Power Point Presentation, Assignment, Quiz, Seminar, Group Discussions, Experience Discussion & Activity.

**Course Designer**

Ms.B.Lavanya

Semester IV	Internal Marks: 40		External Marks: 60	
COURSE CODE	COURSE TITLE	CATEGORY	HOURS / WEEK	CREDITS
22UCO4SEC1P	INTRODUCTION TO MS-OFFICE (P)	SKILL ENHANCEMENT	2	2

### Course Objectives

- To acquire and apply the computer applications in different aspects of business.
- To get insight knowledge on MS-Word, MS-Excel and Powerpoint.
- To know the database maintenance in every type of application using MS-Access.

### Course Outcome and Cognitive Level Mapping

CO Number	CO Statement	Cognitive Level
	On the successful completion of the course, students will be able to	
CO1	Recall the basic concepts of computer applications.	K1
CO2	Demonstrate a presentation slide using PowerPoint tools.	K2
CO3	Develop Word documents using Word package tools.	K3
CO4	Build worksheets using various statistical tools to analyse business transactions.	K3, K4
CO5	Construct a new database with related tables and examine database concepts.	K3, K4

### Mapping of CO with PO and PSO

COs/ PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	2	2	3	3	2	2	3
CO2	2	3	2	3	3	2	2	2	2	2
CO3	2	3	2	3	3	2	2	2	2	2
CO4	2	3	3	3	3	2	2	2	2	2
CO5	2	3	3	3	3	3	3	3	3	3

“1” – Slight (Low) Correlation □ “2” – Moderate (Medium) Correlation

“3” – Substantial (High) Correlation “-” Indicates there is no correlation.

**Syllabus**

UNIT	CONTENT	HOURS	COs	COGNITIVE LEVEL
I	Computer Definition - Characteristics and Limitations of Computer - Generations of Computer, Primary and Secondary Memories - Input and Output Devices - Operating System- Function of Operating System- Types of Operating System.	4	CO1, CO2,CO3,C O4,CO5	K1, K2, K3,K4
II	Word Processing: Features - Advantages and Applications - Parts of Word Window Toolbar - Creating, Saving, Closing, Opening and Editing of a Document - Moving and Coping a Text -Formatting of Text and Paragraph - Bullets and Numbering - Find and Replace - Insertion of objects - Headers and Footers - Page Formatting - Auto Correct Spelling and Grammar - Mail Merge – Macros.	8	CO1, CO2,CO3,C O4,CO5	K1, K2, K3,K4
III	Spread Sheet: Features - Workbook – Cell - Parts of a window - Saving, Closing, Opening of a Work Book – Editing – Advantages – Formulas - Types of Function -Templates – Macros – Sorting - Charts – Filtering.	6	CO1, CO2,CO3,C O4,CO5	K1, K2, K3,K4
IV	PowerPoint: Introduction – Starting – Parts - Creating of Tables - Create Presentation – Templates Auto Content Wizard - Slide Show - Editing of Presentation - Inserting Objects and charts.	6	CO1, CO2,CO3,C O4,CO5	K1, K2, K3,K4
V	Orientation to Microsoft Access : Create a Simple Access Database - Working with Table Data - Modify Table Data - Sort and Filter Records - Querying a Database - Create Basic Queries - Sort and Filter Data in a Query - Perform Calculations in a Query - Create Basic Access Forms - Work with Data on Access Forms - Create a Report - Add Controls to a Report - Format Reports.	6	CO1, CO2,CO3,C O4,CO5	K1, K2, K3,K4
VI	<b>Self-Study for Enrichment (Not to be included for External Examination)</b> Classification of Computers, Applications of Computer, Basic Components of PC, Computer Architecture -Languages and its Types.	-	CO1, CO2,CO3,C O4,CO5	K1, K2, K3,K4

### **List of Practicals**

1. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
2. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
3. Prepare Bio-Data by using Wizard/Templates.
4. Prepare a mark statement (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
5. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
6. Prepare a statement of Bank customers account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
7. Design presentation slides using animation Effects and perform the following operations: Creation of different slides, changing background colour, font colour using word art.
8. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

### **Text Books**

1. Bittu Kumar (2017). *Mastering MS Office*. Revised Edition, V & S Publishers.
2. LokeshLalwani (2019). *Excel 2019*. 1<sup>st</sup> Edition, BPB Publications.
3. Wallace Wang. (2018). *Microsoft Office 2019*. Wiley Publications.

### **Reference Books**

1. Michale Price(2019). *Office 2019*.BPB Publications.
2. Kevin Pitch(2022). *PowerPoint*, Career Office Elevator, Kindle Edition.
3. Kevin Pitch (2022). *Microsoft Word*, Career Office Elevator, Kindle Edition.

### **Web Reference**

1. <https://support.office.com/en-us/office-training-center>
2. <https://www.skillshare.com/browse/microsoft-office>
3. [https://www.tutorialspoint.com/computer\\_fundamentals/index.htm](https://www.tutorialspoint.com/computer_fundamentals/index.htm)
4. <https://edu.gcfglobal.org/en/subjects/office/>
5. <https://www.microsoft.com/en-us/learning/training.aspx>

### **Pedagogy**

Lab Demonstration and Powerpoint Presentation.

### **Course Designer**

Ms. J. Lalithambigai.