

**CAUVERY COLLEGE FOR WOMEN
(AUTONOMOUS)**

Nationally Accredited with 'A+' Grade by NAAC

TIRUCHIRAPPALLI

**PG & RESEARCH DEPARTMENT OF
COMMERCE**



LEARNING OUTCOMES BASED CURRICULUM

FRAMEWORK

(CBCS - LOCF)

B.Com

2023 -2024 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

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 | LEARNING ENVIRONMENT 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 | ACADEMIC EXCELLENCE 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 | EMPLOYABILITY 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 | PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY 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 | GREEN SUSTAINABILITY 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

| PO NO. | On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to |
|---------------|---|
| PO 1 | PROGRAMME KNOWLEDGE AND ENVIRONMENT SUSTAINABILITY 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. |
| PO 2 | CRITICAL THINKING AND DECISION MAKING SKILLS Analyze and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations. |
| PO 3 | ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT 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. |
| PO 4 | TEAM WORK AND PROFICIENCY DEVELOPMENT Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario. |
| PO 5 | PROFESSIONAL SKILLS AND EMPLOYABILITY 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.

| PSO NO | The Students of B.Com. will be able to | POs Addressed |
|---------------|---|----------------------|
| 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 |
| | | Total | | | 30 | 21 | | | | 600 |

| | | | | | | | | | | |
|----|-----|---|---|----------------------------|-----------|-----------|---|-----|----|------------|
| 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 | | | | | | |
| | Total | | | | 30 | 25 | | | | 800 |

| | | | | | | | | | | |
|---|--|---|--|----------------------------|----|---|---|-----|-----|-----|
| 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 | | | | | | |
| | Total | | | 30 | 27 | | | | 700 | |

| | | | | | | | | | | |
|-------------|-----|--|----------------------------|-------------|-----|---|---|-----|------|-----|
| VI | III | Core Course - XII (CC) | Direct Taxation | 23UCO6CC12 | 5 | 4 | 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 | 3 | 3 | 25 | 75 | 100 |
| | | | B. Retail Management | 23UCO6DSE2B | | | | | | |
| | | | C. Organisational Dynamics | 23UCO6DSE2C | | | | | | |
| | | Project | Project Work | 23UCO6PW | 5 | 4 | - | - | 100 | 100 |
| | IV | Ability Enhancement Compulsory Course-V (AECC) | Gender Studies | 22UGGS | 1 | 1 | - | 100 | - | 100 |
| | V | Extension Activity | | 23UGEA | - | 1 | - | - | - | - |
| Total | | | | 30 | 24 | | | | 700 | |
| Grand Total | | | | 180 | 140 | | | | 4100 | |

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 | 75 | 99 |
| | Project Work | 1 | 4 | |
| | Internship | 1 | 2 | |
| | First Allied | 2 | 6 | |
| | Second Allied | 2 | 6 | |
| | DSE | 2 | 6 | |
| IV | GEC | 2 | 4 | 16 |
| | SEC | 2 | 4 | |
| | AECC-I Value Education | 1 | 2 | |
| | AECC-II-Environmental Studies | 1 | 2 | |
| | AECC-III-Innovation and Entrepreneurship | 1 | 1 | |
| | AECC-IV-Professional Skills | 1 | 2 | |
| | Gender Studies | 1 | 1 | |
| V | Extension Activities | -- | 1 | 01 |
| | | 4100 | | 140 |

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

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

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 | Introduction to Management Meaning – Definitions – Nature and Scope – Levels of Management – Importance – Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management – Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | 18 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4, K5 |
| II | Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process – Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types – Steps in Decision Making – Forecasting – Rational Decision Making – Process – Decision Making Under Different Conditions. | 18 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4, K5 |
| III | Organizing Meaning – Definitions – Nature and Scope – Characteristics – Importance – Types – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management. | 18 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4, K5 |
| IV | Staffing Introduction – Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods – Selection Procedure – Test – Interview– Training: Need – Types– Promotion – Management Games – Performance Appraisal – Meaning and Methods – 360 degree Performance Appraisal – Work from Home – Managing Work from Home [WFH]. | 18 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4, K5 |
| V | Directing 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>Co-ordination and Control</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> | | CO5 | |
| VI | <p>Self Study for Enrichment (Not to be included for End Semester Examination).</p> <p>Departmentalisation – Basis – Meaning and Importance – Policies – Meaning and Types – Procedure – Requisites for excellent co-ordination.</p> | - | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4, K5 |

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/213>

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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 | ALLIED | 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 | Introduction to Economics 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 | Demand & Supply Functions 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 | Consumer Behaviour 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 | Theory of Production 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 | Market Structure 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 | Self-Study for Enrichment (Not to be included for End Semester Examination) 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
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. | K1, K2 |
| CO2 | To apply values and ethics in the daily life. | K3 |
| CO3 | To exhibit Ethical Leadership in the workplace and in the society. | K4 |
| CO4 | To think logically and reasonably and to handle moral issues with greater clarity | K5 |
| CO5 | To Engage in ethical debate and formulate ethical justification. | K6 |

Syllabus

| UNIT | CONTENT | HOURS |
|------|--|-------|
| I | Value education: Meaning, Definition, purpose and significance in the present world. Human Values for Life: 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 | Ethics: 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 | Theory & Approaches in Ethics: 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 | Moral Thinkers & Philosophical Schools of Thought and their contribution: 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 | Values and Ethics in Public administration: 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 | Self Study for Enrichment 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**

| S.NO | RUBRICS FOR VIVA VOCE | MARKS |
|--------------|--------------------------|-----------|
| 1. | Theoretical Knowledge | 20 |
| 2. | Values Practiced | 10 |
| 3. | Attitude & Commitment | 10 |
| Total | | 40 |

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 |
| 23UC02CC3 | 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 | Self-Study for Enrichment (Not to be included for External Examination) 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*. 9th Revised Edition, Margham Publication.
2. Jain S.P,&Narang K.L. (2020). *Business Accounting*. 6th Edition, Kalyani Publishers
3. Gupta R.L,& Radhaswamy M. (2022). *Financial Accounting*. 8th Edition (Reprint), Sultan Chand & Sons.

Reference Books

1. Dalston L, Cecil & Jenitra L, Merwin. (2015). *Business Accounting*. 4th Edition. Learn Tech Publishers.
2. Arulanandam M.A, Raman K.S. (2019). *Advanced Accountancy*. 8th Edition, Himalaya Publishing House.
3. Dr.Shukla.S.M. (2023). *Financial Accounting*. 52nd 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
4. 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 | Self Study for Enrichment (Not to be included for External Examination) 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

| UNIT | CONTENT | HOURS | CO's | COGNITIVE LEVEL |
|------|--|-------|-------------------------------|-------------------|
| I | Banking – Meaning – Definition – Classification of Bank – Commercial banking – Functions of Commercial Banking – Central Banking – Need – Principles – Distinguish between Commercial Banking and Central banking. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| II | 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. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| III | 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. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| IV | 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. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| V | 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. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |

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

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.

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

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

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

Mapping of CO with PO and PSO

| Cos | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|------------|
| 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>Natural Resources: Renewable and non-renewable resources:</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>Ecosystems</p> <p>Concept, Structure and function of an eco system. Producers, consumers and decomposers</p> <p>Energy flow in the eco system and Ecological succession.</p> <p>Food chains, food webs and ecological pyramids</p> <p>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>Bio diversity and Environmental Pollution 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"> Air Pollution Water Pollution Soil Pollution Noise pollution Nuclear hazards <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>Social Issues and the Environment Water conservation, rain water harvesting, watershed management. Climate change, global warming, acid rain, ozone layer depletion, Wastel and reclamation.</p> <p>Environment Protection Act 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>Self-Study for Enrichment (Not to be included for End Semester Examination)</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 | Self-Study for Enrichment (Not to be included for External Examination) 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*.6thRevised 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

| UNIT | CONTENT | HOURS | CO'S | COGNITIVE LEVEL |
|-------------|---|--------------|--|-------------------------------|
| 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 | Self Study for Enrichment (Not to be included for External Examination) 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 | COURSE TITLE | 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 | Self-Study for Enrichment (Not to be included for End Semester Examination) 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

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

| UNIT | CONTENT | HOURS | CO'S | COGNITIVE LEVELS |
|------|--|-------|--|-------------------------------|
| I | <p><u>Entrepreneurship & Intrapreneurship</u></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>Self-Discovery- Learnings from famous company cases that promote entrepreneurship and Intrapreneurship. (Activity)</p> | 6 | <p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p> | <p>K3</p> <p>K4</p> <p>K5</p> |
| II | <p><u>Entrepreneurial Skill Sets</u></p> <p>Significance of Entrepreneurship skills- Business Management Skill- Decision making skills- Principles of Effectuation- Analytical & Problem- solving skill- Critical thinking skill- Lateral thinking skill- Factors associated with lateral thinking along with examples.</p> <p>Opportunity Discovery- Identify problems worth solving through JTBD method (Activity)</p> | 6 | <p>CO1</p> <p>CO2</p> <p>CO3</p> <p>CO4</p> <p>CO5</p> | <p>K3</p> <p>K4</p> <p>K5</p> |

| | | | | |
|------------|--|----------|--|--|
| III | Design Thinking & Innovation 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. Business Idea Generation – Build your own Idea Bank with Innovative Approaches (Activity) | 6 | CO1 CO2 CO3 CO4 CO5 | K3 K4 K5 |
| IV | Crystallising the business Idea 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. Crafting business model for a venture using the Lean Canvas – (Activity) | 6 | CO1 CO2 CO3 CO4 CO5 | K3 K4 K5 |
| V | Start -up Business Plan Presentation of Capstone project; Validation Analysis; Pre-incubation and Incubation stages to develop a start-up ecosystem. | 6 | CO1 CO2 CO3 CO4 CO5 | K3 K4 K5 K6 |
| VI | Self study for enrichment: (Not to be included for External examination) Case study analysis on Entrepreneurship | - | CO1 CO2 CO3 CO4 CO5 | K3 K4 K5 |

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

| S.No | Particulars | Marks |
|-------------|---|--------------|
| 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 |
| | TOTAL | 100 |

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 | Self-Study for Enrichment (Not to be included for End Semester Examination) 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
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 “-” Indicates 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. | 15 | 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. | 15 | 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. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) 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*. 46th 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*. 7th Edition, Himalaya Publishing House.
2. Jani P.N. (2017). *Business Statistics Theory and Applications*, Reprint, PHIPvt., Ltd.
3. Sharma J.K. (2018). *Business Statistics*. 5th 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 - I | 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 |
|-------------|--|--------------|------------------------------|-------------------------|
| I | 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. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4,K5 |
| II | Accounting Vouchers - Various types of Accounting Vouchers–Voucher entries– Extraction of Day book and Trial balance– Cost centres–Cost categories– Cost centre. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4,K5 |
| III | Budget creation and alteration – Variance analysis – Payroll preparation – Statutory features – Voucher entries. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4,K5 |
| IV | 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. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4,K5 |
| V | 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. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4,K5 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Financial Reports: Trial Balance – Profit and Loss – Balance Sheet – Working Capital – Cash Flow and Fund Flow Statement – Bank Reconciliation Statement – Stock Summary. | | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4,K5 |

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
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

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

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

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

Mapping of CO with PO and PSO

| COs/ PSOs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|--------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO5 | 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 | Self-Study for Enrichment (Not to be included for External Examination) 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*. 6th 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*. 4th 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
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 COURSE - II | 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 | Self-Study for Enrichment (Not to be included for External Examination). 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 COURSE - I | 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. | 6 | 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. | 6 | 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 | Self-Study for Enrichment (Not to be included for External Examination) 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*. 1st 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
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.

| Semester V | Internal Marks: 25 | | External Marks: 75 | |
|-------------|----------------------|----------|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS / WEEK | CREDITS |
| 23UCO5CC8 | CORPORATE ACCOUNTING | CORE | 6 | 5 |

Course Objectives

- To understand various adjustments related to share capital.
- To help the students to acquire conceptual knowledge of the fundamentals of the corporate accounting and the techniques of preparing the financial statements.
- To know the provisions of the Company Act and to build accountability in corporate sector.

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 background of Company Accounts. | K1 |
| CO2 | Explain the concepts and techniques on the issue and redemption of Debentures. | K2 |
| CO3 | Build knowledge on value of goodwill and shares of business firm. | K3 |
| CO4 | Apply and Examine with the legal formats, special items and adjustments pertaining to Banking companies. | K3,K4 |
| CO5 | Analyze the accounts of Holding Company. | K4 |

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 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 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 | Accounting for Share Capital - Issue of shares: Par, Premium and Discount - Forfeiture and Reissue of Shares - Issue of right and bonus shares. | 18 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| II | Redemptions of Preference Shares- Issue and Redemption of debentures: Accounting Treatment for Debentures - Issued at Par, Discount and Premium - Repayable at par and premium. | 18 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| III | Valuation of Goodwill and Shares – Need and Methods –Valuation of Goodwill: Average Profit Method, Super Profits Method, Capitalization Method and Annuity Method. Valuation of Shares: Net Asset Method, Yield Method and Fair Value Method. | 18 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| IV | Accounts of Holding Companies – Steps involved in the preparation of Consolidated Balance Sheet (excluding Inter Company Holdings). | 18 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| V | Accounts of Banking Companies (new format) - Preparation of Profit and Loss Account – Balance Sheet. | 18 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination). Company Final Accounts- Provisions of the Companies Act, 2013. | | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |

Distribution of Marks: Theory 20%and Problems 80%

Text Books

1. Reddy. T S, MurthyA, (2023). *Corporate Accounting*. Margham Publications.
2. S.P. Jain, K.L. Narang (2017). *Corporate Accounting*. Kalyani Publishers.
3. Tulsain, P.C:(2023). *Corporate Accounting*, S. Chand Publication. New Delhi.

Reference Books

1. Maheshwari S.N (2018). *Corporate Accountancy*. Vikas Publishing House, New Delhi.
2. Gupta. R L, Radhasamy M, (2021). *Corporate Accounting*. Sultan Chand & Sons.
3. M.C.Shukla, T.S.Grewal (2016). *Advanced Accountancy*. Sultan Chand & Sons.

Web Reference

1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>
2. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>.
3. <https://testbook.com/objective-questions/mcq-on-corporate-accounting--5f9168bba03904a227ce6338>
4. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Corporate_Accounting.pdf
5. <https://www.drnishikantjha.com/booksCollection/Corporate%20Accounting%20.pdf>

Pedagogy

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

Course Designer

Dr. P. Banu

| | | | | |
|--------------------|-----------------------------|---------------------------|---------------------|----------------|
| Semester V | Internal Marks: 25 | External Marks: 75 | | |
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS / WEEK | CREDITS |
| 22UCO5CC9 | FINANCIAL MANAGEMENT | CORE | 5 | 5 |

Course Objectives

- To provide an in-depth understanding of the link between company decision-making and financial management concepts.
- To understand the financial plans, proposals, and results.
- To apply the various tools to make financial decisions.

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 and explain the functions of finance, the time value of money, and financial statements. | K1, K2 |
| CO2 | Outline the objectives of financial management and understand working capital management to ensure adequate working capital for business functions. | K2 |
| CO3 | Identify the capital structure and dividend policy decisions through relevant models. | K3 |
| CO4 | Analyze the financial plan on the basis of the cost of capital and acquire a deep knowledge of leverage in order to arrive at a better financial decision. | K4 |
| CO5 | Examine the factors affecting investment decisions and opportunities presented to an organization. | K4 |

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 | 2 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 |
| CO3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 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, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management - Time value of money - Present value and Compound value. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| II | Cost of Capital – Features – Importance – Classification of cost of capital - Cost of Debt - Cost of Preference Share Capital - Cost of Equity - Cost of Retained Earnings - Weighted Average Cost of Capital. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| III | Capital Structure – Meaning – Capital Structure and financial structure– Factors affecting capital structure – Determining debt and equity proportion – Theories of capital structure – Leverage – Significance - Operating leverage, Financial leverage and Composite leverage. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| IV | Working capital – Components of working capital – Working Capital Operating Cycle –Determinants of working capital requirement Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Theories (Walter's, Gordon's and M.M. Approach) – Relevance of Dividend and irrelevance of Dividend. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| V | Receivables management –Meaning-Objectives, factors – Cost of maintaining receivables- Credit policy - Credit standard - Credit term - Collection policy. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Cash Management – Financial Planning. | | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |

Distribution of Marks: Theory 20% and Problem 80%

Text Books

1. Khan & Jain.(2018).*Financial Management*. 8th Revised Edition. Tata McGraw Hill.
2. Maheshwari S.N (2019).*Financial Management*. 12th Revised Edition. Sultan Chand & Sons.
3. Pandey I.M (2016). *Financial Management*. 11th Revised Edition. Vikas Publishing House. Chennai.

Reference Books

1. Dr. A. Murthy (2018). *Financial Management*. 1st Edition Revised and reprinted. Margham Publications.
2. Shashi K Gupta, R.K. Sharma (2020). *Financial Management*. 12th Revised Edition. Kalyani Publications.
3. Prasanna Chandra (2019). *Financial Management*. 10th Revised Edition. Tata McGraw Hill.

Web Reference

1. <https://www.netsuite.com/portal/resource/articles/financial-management/financial-management.shtml>
2. <https://www.investopedia.com/terms/c/costofcapital.asp>
3. <https://universe.bits-pilani.ac.in/uploads/Leverage%20and%20capital%20structure.pdf>
4. <https://www.investopedia.com/terms/w/workingcapitalmanagement.asp>
5. <https://www.meruaccounting.com/blog/receivable-management-meaning-objectives-importance/>

Pedagogy

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

Course Designer

Dr. D. Sarala.

| Semester V | Internal Marks: 25 | | External Marks: 75 | |
|-------------|--|----------|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS / WEEK | CREDITS |
| 22UCO5CC10 | ENTREPRENEURSHIP AND SMALL BUSINESS MANAGEMENT | CORE | 5 | 5 |

Course Objectives

- To enrich the students towards the knowledge of entrepreneurial skills.
- To understand the approaches to attain the goals of the business.
- To describe the challenges of entrepreneurship especially for a small business.

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 basic concepts of Entrepreneurship Development. | K1 |
| CO2 | Outline a business plan that can be used to run a new small business enterprise. | K2 |
| CO3 | Identify the funding agencies and various financial institutions Involved in the development of SSI. | K3 |
| CO4 | Examine the role of Government in organizing Entrepreneurship Development Programme. | K4 |
| CO5 | Analyze the sources and techniques of entrepreneurial ideas. | 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 | HOUR S | COs | COGNITIVE LEVEL |
|-------------|---|-------------------|--------------------------------------|----------------------------|
| I | Introduction to Entrepreneurship: Meaning - Evolution of the concept - Functions - Types – Qualities– Concept - Development of Entrepreneurship - Entrepreneurial Culture - Stages in entrepreneurial process - Factors influencing Entrepreneurship – Women Entrepreneurs – Rural Entrepreneur. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| II | MSME's and Support Institutions: Definition - Importance of MSME for Economic Growth - Role of Government Organizations in Entrepreneurship Development - DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB - Government Schemes – Industrial Estates – Prime Minister Employment Generation Programme. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| III | Development of Business Ideas: Ideas in Entrepreneurships – Sources of New Ideas – Techniques for generating ideas – Opportunity Recognition – Steps in tapping opportunities. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| IV | Entrepreneurial Development Programme (EDP) – Role, relevance and achievements – Role of Government in organizing EDPs - Critical evaluation. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| V | Formulation of Project Report: Preparation of Project Report –Content; Guidelines for Report preparation – Project Appraisal techniques — Steps. Analysis: Financial, Market and Technical Feasibility. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| VI | Self-Study for Enrichment (Note be included for End Semester Examination). Geographical Challenges - Historical Attributes to Business - Country Topographical Features - New Business Formation - Current Market Trends - Decision Making Skills. | | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |

Text Books

1. C.B.Gupta, Srinivasan.(2022).*Entrepreneurial Development*.Revised Edition. Sultan Chand and Sons.
2. Prasanna Chandra, (2017). *Projects- Planning , Analysis. Financing, Implementation and review*. 8 th edition. Tata McGraw Hill Publishing Company Ltd. New Delhi
3. Dr.S.S. Khanka-(2020). *Entrepreneurial Development*. Revised Edition. Sultan Chand and Sons.

Reference Books

1. Kolb Bonita M (2015). *Entrepreneurship for the creative and cultural industries*. Revised Edition. Routedge.
2. Saravanavel (2015). *EntrepreneurialDevelopment*. Revised Edition. Himalaya Publications.
3. C.S.V. Murthy (2015). *Entrepreneurial Development*. Revised Edition. Himalaya Publishing House.

Web Reference

1. <https://www.pasc.edu.in/wp-content/uploads/2021/04/ENTREPRENEURSHIP-DEVELOPMENT>
2. <https://www.vedantu.com/commerce/entrepreneurship-development-process>
3. <https://www.hhrc.ac.in/ePortal/Commerce/I%20M.Com.%20-%2018PCO1%20-%20Dr.%20R.%20Sathru%20Sangara%20Velsamy%20&%20Dr.%20P.%20Sailaja.pdf>
4. <https://www.toppr.com/guides/business-studies/entrepreneurship-development/process-of-entrepreneurship-development>
5. https://ddceutkal.ac.in/Syllabus/MCOM/Entrepreneurship_Development.pdf

Pedagogy

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

Course Designer

Ms.B.Lavanya

| Semester V | Internal Marks: 25 | External Marks:75 | | |
|-------------|--------------------------|-------------------|-------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HRS. / WEEK | CREDITS |
| 22UCO5CC11 | FUNDAMENTALS OF RESEARCH | CORE | 5 | 5 |

Course Objectives

- To make the students to understand the basics of research.
- To familiarize the students to understand the ways and means of social science research.
- To enhance the skills of various techniques of research.

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 summarise the need, importance and dimensions of research | K1, K2 |
| CO2 | Outline and apply research methods relevant to commerce and business researches. | K2, K3 |
| CO3 | Make use of the types, designs and techniques of research | K3 |
| CO4 | Construct model research with the help of primary and secondary data | K3 |
| CO5 | Identify and examine the use of various tools and techniques for research and analysis | 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 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 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 | Research - Meaning - Objectives - importance - types - approaches - Methods - criteria and qualities for a good researcher, opportunities and challenges for researchers in India - Review of Literature - Sources, Collection and Types. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| II | Research Process - Identification of Research Problem - Framing Research Objectives - Research Design - Meaning - definition - Need- Advantages - Criteria - Contents of Research Design - Research Gap | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| III | Sample - Definition - Sampling - objectives - Advantages and Disadvantages of sampling - Types - Probability Sampling and Non-Probability Sampling - Population - Element- Sample Size- Sample Frame | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| IV | Types of data - Primary data -Secondary data - Methods of data collection of Primary data - Survey method - Personal Interview - Mail Survey - Observation Technique - Interview Schedule - Questionnaire - Pre-Test - Pilot Study | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| V | Research Report - Types of Reports - Qualities of a good Report - Steps in drafting Reports - Contents of Research Report - Bibliography - Appendix - Plagiarism checking. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| VI | Self-Study for Enrichment (Not to be included for End Semester Examinations) Data Processing - Checking - Editing - Coding - Classification - Transcription and Tabulation | | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |

Text Book

1. C. R. Kothari and G. Garg. (2023). *Research Methodology: Methods and Techniques*. 5th Edition. New Age International.
2. Dr. Peer Mohamed. (2013). *Research Methodology*. First Edition. Pass Publications
3. T. Ravilochanan. (2018). *Research Methodology with Business and Report Writing*. Latest Edition. Margham Publications.

Reference Books

1. R. Pannerselvam. (2014). *Research Methodology*. 2nd Edition. PHI Learning.
2. Dr.B.N.Gupta and Nitin Gupta. (2021). *Research Methodology*. 1st edition. SPBD Publication.
3. DeepakChawla, Neela Sondhi. (2016). *Research Methodology*. Latest Edition. Vikas Publishing(P)Ltd.

Web References

1. <https://www.scribbr.com/category/methodology/>
2. <https://byjus.com/maths/sampling-methods/>
3. <https://www.formpl.us/blog/research-report>
4. <https://egyankosh.ac.in/bitstream/123456789/17256/1/Unit-5.pdf>
5. <https://www.scribbr.com/methodology/sampling-methods/#>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Prof. Dr. N. Savithri

| Semester V | InternalMarks:25 | ExternalMarks:75 | | |
|-------------|---------------------------|--------------------------------|-------------|---------|
| COURSECODE | COURSE TITLE | CATEGORY | HOURS /WEEK | CREDITS |
| 23UCO5DSE1A | HUMAN RESOURCE MANAGEMENT | DISCIPLINE SPECIFIC ELECTIVE-I | 5 | 3 |

CourseObjectives

- To familiarize the students with concepts and principles of Human Resource Management.
- To understand the Human Resource Management System at various levels.
- To develop relevant skills necessary for application in Human Resource related issues.

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 basic concepts, functions and processes of HRM. | K1 |
| CO2 | Summarize the steps for recruitment and selection. | K2 |
| CO3 | Apply the procedures for performance appraisal and fixation of compensation. | K3 |
| CO4 | Identify and analyze the various ways and methods of developing, maintaining and integrating human resources. | K3,K4 |
| CO5 | Explain the Human Resource Management in a Changing Environment. | K4 |

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 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |

“1”–Slight(Low)Correlation “2”–Moderate(Medium)Correlation “3”–Substantial(High)Correlation “-”indicatesthereisnocorrelation.

Syllabus

| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
|------------|---|-----------|------------------------------|---------------------|
| I | HRM Introduction – Characteristics – Scope – Objectives – Importance and Functions of HRM - Qualities - Role of Human Resource Manager – Human Resource Planning – Concept – Objective - Importance - Process - Levels - Problems - Guidelines for effective Human Resource Planning. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| II | Job analysis – Meaning – Objectives – Advantages – Process – Techniques – Job Specification – Recruitment – Meaning – Methods – Selection – Concept – Steps in Selection Process – Problem involved in Placement. Induction – Meaning – Objective and Purpose of Induction. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| III | Training- Need for training - Benefits of training- Identification of training needs and methods of training. Human Resource Development - Meaning and Role of training in HRD- Impact of Globalization on Human Resource Management. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| IV | Performance Appraisal - Objectives - Methods - Factors affecting performance Appraisal. Job evaluation - Meaning - Methods: Non – quantitative and quantitative. Wage and Salary Administration-Meaning - Objectives - Factors influencing wages - Different patterns of wage payment – Incentives – Bonus. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| V | Human Resource Management in a changing Environment: Downsizing Plan- Exit Policy- National Renewal Fund - Voluntary Retirement Scheme and Sexual Harassment. Ethical Issues in HRM. Emerging Trends in HRM- Changing role of Human Resource Management – Impact of Globalization on HRM. | 15 | CO1,CO2, CO3,CO4, CO5 | K1,K2, K3,K4 |
| | Self-Study for Enrichment Career Planning and Development – Management of Stress – Motivation – Absenteeism and Labour Turnover. | | | |

TextBook

1. B.Gupta, (2018). *HumanResourceManagement Text & Cases*. 19th Revised Edition. SultanChand&Sons.
2. R.SubbaRao (2018). *HumanResourceManagement*. Revised Edition. Himalaya Publishing House.
3. C.D. Balaji, (2015). *HumanResourceManagement*. Revised Edition. Margham Publications.

ReferenceBooks

1. Dr.S.S.Khanka (2003). *Human Resource Management Text &Cases.*, Revised Edition. S.Chand.
2. R.S. Dwivedi (2009). *A Textbook of Human Resource Management*. Revised Edition.Vikas Publishing House.
3. V.S.P.Rao (2015). *Human Resource Management*. Revised Edition.Vikas Publishing House.

Web References

1. <https://www.drnishikantjha.com/booksCollection/hrm-basic-notes.pdf>
2. <https://www.rccmindore.com/wp-content/uploads/2020/12/hrm-notes-hons-iii-1.pdf>
3. <https://www.youtube.com/watch?v=anTWkj2yIH8>
4. <https://www.slideshare.net/versatileBschoo/human-resource-management-full-notes>
5. https://oms.bdu.ac.in/ec/admin/contents/86_16MBECM3-16CCCAC12-16MBECA5_2020052103563773.pdf

Pedagogy

Chalk and Talk, Power point presentations, Group Discussion, Seminar, Quiz and Assignment.

CourseDesigner

Dr.J.Praba

| Semester V | Internal Marks: 25 | | External Marks:75 | |
|-------------|--------------------|--------------------------------|-------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS / WEEK | CREDITS |
| 23UCO5DSE1B | MARKETING RESEARCH | DISCIPLINE SPECIFIC ELECTIVE-I | 5 | 3 |

Course Objectives

- To enable the students to understand the concept of marketing research.
- To provide students with research and managerial knowledge, tools and skills for identifying, tackling, judging and using evidence to solve marketing problems in business.
- To Identify marketing problem(s) to assist in decision making.

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 explain the concepts about contemporary marketing Research. | K1,K2 |
| CO2 | Outline the research process to explain various methods that will be proposed through a marketing research proposal. | K2 |
| CO3 | Apply a Research in the marketing area to gather, code analyze and arrange the data. | K3 |
| CO4 | Identify and examine the methodologies to acquire evidence in an ethical manner to address the marketing problem. | K3,K4 |
| CO5 | Analyze all types of relevant evidence towards finding solutions to the marketing problems. | 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 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 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 | HOUR S | COs | COGNITIVE LEVEL |
|------------|--|-----------|---------------------------------------|-------------------------|
| I | Marketing Research Definition – Concepts and Objectives – Advantages and Limitations of Marketing Research - Problems and Precautions in Research – Analysing competition and Consumer Market – Market Research Methodology. | 15 | CO1,CO2, CO3, CO4 CO5 | K1,K2, K3,K4 |
| II | Market Research Proposal – Meaning and Elements of Research Proposal – Marketing Research Design – Concepts – Importance – Types. Hypothesis – Concept – Importance – Types. Sampling – Concepts – Terms in Sampling – Techniques of Sampling – Essential of Good Sampling | 15 | CO1,CO2, CO3, CO4 CO5 | K1,K2, K3,K4 |
| III | Data Collection – Primary Data and Secondary Data – Concept – Merits and Demerits – Methods – Sources. Qualitative and Quantitative Research – Concept – Features – Difference. | 15 | CO1, CO2, CO3, CO4 CO5 | K1,K2, K3,K4 |
| IV | Data Processing – Editing – Meaning – Objectives – Types. Coding – Meaning – Guidelines. Classification – Meaning – Methods. Tabulation – Meaning – Methods. Data Analysis and Interpretation: Data Analysis – Meaning – Steps – Use of Statistical Tools (SPSS, SAS, MS Excel, MINITAB). Data Interpretation – Meaning – Importance – Stages. | 15 | CO1, CO2, CO3, CO4 CO5 | K1,K2, K3,K4 |
| V | Market Research Reports – Presentation – Return Report – Format – Common Problems in Preparing Reports – Critical Nature of the Reports – Graphical Presentation – Ethical Issues in Marketing Research – Ethical Issues Related to Clients, Respondents, Sampling, Questionnaire, Questionnaire Design and Reporting. | 15 | CO1, CO2, CO3, CO4 CO5 | K1,K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for End Semester Examination) Market Trends - Advertising research – Rural marketing research – Consumer and Product research. | | CO1, CO2, CO3, CO4 CO5 | K1,K2, K3,K4 |

Text Book

1. Naresh K Malhotra, (2019). *Marketing Research: An Applied Orientation*. 7th Edition. Pearson Education. Asia.
2. Paul E. Green, Donald S. Tull. (2009). *Research for Marketing Decisions*. 5th Edition. PHI Learning Private Limited. New Delhi.
3. S.K Gupta, PraneetRangi, (2014). *Marketing Research*. Revised Edition. Kalyani publishers.

References Book

1. Donald R. Cooper, Schindler,(2016). *Marketing Research Concept & Cases*. Tata McGraw – Hill Publishing Company Limited.2006
2. Dr.Prabha Deena, Sridevi M,(2019). *Marketing Research and Metrics*, Revised Edition. Thakur Publication Private Limited
3. RajendraNargundkar,(2019). *Marketing Research Text and Cases*. 4th Edition. McGraw-hill.

Web References

1. <https://onlinemkt.org/marketing-research/>
2. <https://www.driveresearch.com/market-research-company-blog/7-components-of-a-market-research-proposal/>
3. <https://www.simplilearn.com/what-is-data-collection-article#:~:text=Data%20collection%20is%20the%20process%20of%20collecting%20and%20analyzing%20information,test%20hypotheses%2C%20and%20assess%20results>
4. <https://databox.com/marketing-research-report>
5. <https://www.qualtrics.com/au/experience-management/research/market-research-types/>

Pedagogy

Lecture, Power Point Presentation, Assignment, Seminar, Group Discussions

Course Designer

Ms. N. Aruna

| Semester V | Internal Marks: 25 | | External Marks: 75 | |
|-------------|-------------------------------------|--------------------------------|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS / WEEK | CREDITS |
| 23UCO5DSE1C | INDUSTRIAL RELATIONS AND LABOUR LAW | DISCIPLINE SPECIFIC ELECTIVE-I | 5 | 3 |

Course Objectives

- To safeguard workers right, promote trade union activities and make employment more secure.
- To minimise the labour turnover rate and absenteeism.
- To understand the constitutional provisions and industrial relations legislation relating to labour.

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 laws relating to industrial relations, labor legislation and social securities. | K1 |
| CO2 | Explain various process and procedures of handling employee relations. | K2 |
| CO3 | Apply the concepts of industrial disputes, strikes and lockouts with reference to concerned legislations. | K3 |
| CO4 | Examine the concept of industrial relation and the role of trade union in the industrial setup. | K4 |
| CO5 | Analyze the labour problems in the organization and have better decision-making and conflict resolution skills. | K4 |

Mapping of CO with PO and PSO

| COs/ PSOs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|--------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 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 | Overview of Industrial Relations - Concept - Nature – Objective – Parties of Industrial Relations. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| II | Trade Unionism - Origin and Growth – Unions After Independence – Concept - Objective – Function – Problems of Trade Union. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| III | Workers Participation in Management - Meaning of Workers Participation in Management – Collective Bargaining, Nature and Methods – ILO and Its role Tripartite Approach in Industrial Relations. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| IV | Labour legislation – The industrial Relation Code 2019 - An Introduction and Overview of Factories Act: Industrial disputes Act, Payment of Wages Act, Payment of Bonus Act, ESI Act, Payment of Gratuity Act, Minimum Wages Act, PF Act and Workmen’s Compensation Act. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| V | Industrial safety - Meaning – Important - Causes of Accidents – Prevention – Safety Provisions –Industrial Health and Hygiene –Important –Problems- Occupational Hazards Diseases – Psychological Problems – Counselling – Statutory Provisions. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Socio - Economic Background of Indian labour: Economic Problems of Labour - Wages and Standard of Living- Unemployment and Employment - Social Security and State Policy. | | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |

Text Books

1. Sreenivasan, M R, (2015). *Industrial Relations & Labor Legislation*. Revised Edition. Margham Publication Chennai.
2. Nandhakumar.B, (2015). *Industrial Relation Labour Welfare and Labour laws*. Revised Edition. Vijay Nicole imprinters Pvt Ltd. Chennai.
3. VenkataRatnam, C S, (2017), *Industrial Relation*, 2nd edition. Oxford University. New Delhi.

Reference Books

1. Srivastava, S C, (2020). *Industrial Relations and Labour Laws*, 8th edition, Noida Vikas Publishing House Private Limited.
2. Sarma, A M. (2019). *Industrial Jurisprudence and Labour Legislation*. 9th edition, Himalaya Publishing House. Mumbai.
3. Tripathi, P C Gupta, C P Kapoor, N D (2012). *Industrial Relation Labour Law*. 5th Edition. Sultan Chand. New Delhi.

Web Reference

1. https://baou.edu.in/assets/pdf/PGDHR_201_slm.pdf
2. https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf
3. https://www.sultanchandandsons.com/Images/BookImages/EBook/399_ISBN9789351611660.pdf
4. <http://www.mbaexamnotes.com/industrial-relations-and-labour-laws.html>
5. https://www.academia.edu/33220728/BA7034_Industrial_Relations_and_Labour_welfare_A_Course_Material_on

Pedagogy

Lecture, Power Point Presentations, Group Discussion, Seminar, Quiz, Assignment, Experience Discussion, Brain Storming, Activity.

Course Designer

Dr.S.Sudha.

| Semester - V | Internal Marks:100 | | External Marks:Nil | |
|--------------|--|--|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HRS / WEEK | CREDITS |
| 22UGPS | UGC - JEEVAN KAUSHAL PROFESSIONAL SKILLS | ABILITY ENHANCEMENT COMPULSORY COURSE – IV | 2 | 2 |

COURSE OBJECTIVES

- To prepare students to become viable entrepreneurs or employees with necessary professional skills with sound knowledge of Indian and Tamil Culture and Heritage.
- To enhance the comprehensive skills required for a work environment leading them competent and confident.
- To motivate the learners to excel in a challenging environment for organization and personal growth with a professional touch

COURSE OUTCOMES AND COGNITIVE LEVEL MAPPING

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

| CO NUMBER | CO STATEMENTS | COGNITIVE LEVEL |
|-----------|---|-----------------|
| CO1 | Relate and define communication skills in good technical writing, presentation skills with professional touch. | K1 |
| CO2 | Develop confidence and competence in professional skills to understand ambitions and goals to achieve the target. | K2 |
| CO3 | Build professional skills with a practical approach and enhance critical thinking abilities in various situation of life for lifelong learning. | K3 |
| CO4 | Examine the cultural heritage of Tamil Nadu and India to develop an understanding of cultural nuances and practices, to navigate diverse workplaces with sensitivity and respect. | K4 |
| CO5 | Analyze the acquired skills to pursue successful career path with an assertive attitude for better prospects in the global world. | K4 |

MAPPING OF CO WITH PO AND PSO

| CO | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 |
| CO3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO5 | 3 | 3 | 3 | 2 | 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 | Resume Skills Preparation and Presentation. Avoiding Common Errors in Resume Writing Preparing Resumes for Specific Purposes | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| II | Interview Skills Useful Vocabulary Preparation and Presentation. Avoid Fear and Stress Observation of a Simulated Interview | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| III | Body Language and Personal Grooming Importance of Body Language Postures, Eye Contact, Expressions & Etiquette Good Grooming is Being Clean | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| IV | Social and Cultural Etiquette Existing Traditional Tamil and Indian Culture Introduction to Tamil Culture Introduction to Indian Culture and Etiquette Pls. Note: (Subjected to inclusions based on the requirements of the respective disciplines) Good Manners and Etiquette Table Manners Manners in Public Places | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| V | Group Discussion Skills Meaning and Methods of Group Discussion. Procedure of Group Discussion. The Do's and Don'ts of a Group Discussion Assessment Criteria | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| VI | Self-Study for Enrichment (Not to be included for End Semester Examination) Time Management - Personality Development - Problem Solving - Public Speaking - Leadership Skills | - | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |

TEXT BOOK

- A Handbook of Professional Skills by Dr. Rita Shanthakumar and Dr. S. JayashreeAgarwal

REFERENCE BOOKS

- Gorden. L Raymond, *Basic Interviewing Skills*, Waveland Press, Inc, US, 1992
- Dr. Rashmi Achmare, Handbook of Communication Skills for Professional Students,Publisher: IPH Edition: First-2021

WEB REFERENCES

- https://graphicdesign.sfcc.spokane.edu/dZine/projects/Q3-typographic_resume/resume_basics.pdf
<http://worldwideuniversity.org/library/bookboon/the-art-of-interview-skills.pdf>
- https://www.tutorialspoint.com/positive_body_language/positive_body_language_tutorial.pdf
<http://egyankosh.ac.in/bitstream/123456789/35846/5/Unit-10.pdf>
- https://www.etiquettescholar.com/dining_etiquette/table_manners.html
http://languagemanuals.weebly.com/uploads/4/8/5/3/4853169/final_tamil_manual.pdf

PEDAGOGY - Seminar, Simulation Quiz and Assignment

COURSE DESIGNER - Dr. Rita Shanthakumar and Dr. S. Jayashree Agarwal

| Semester V | Internal Marks: Nil | External Marks: 100 | | |
|-------------|------------------------------------|-----------------------------|--------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS / WEEK | CREDITS |
| 22UCO5SEC2 | SKILLS FOR COMPETITIVE EXAMINATION | SKILL ENHANCEMENT COURSE-II | 2 | 2 |

Course Objectives

- To develop competitive skills through various types of objective tests.
- To train them by conducting aptitude test based on verbal and quantitative skills.
- To motivate the students to prepare for high level competitive exams.

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 | Select prospective career in Government and Corporate Sector | K1 |
| CO2 | Outline a sense of awareness and other information about various competitive examinations | K2 |
| CO3 | Summarize professional and ethical attitude and choose effective communication skills | K2, K3 |
| CO4 | Solve a problem and to identify the appropriate computing requirement | K3 |
| CO5 | Take part in the competitive examination. | K4 |

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 | 2 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

“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 | Coding and Decoding – Puzzles – Seating Arrangement – Logical reasoning – Ranking and Order – Alphanumeric series – Data Sufficiency – Syllogism – Input and Output – Statement, Argument and Assumption – Reasoning Analogy – Reasoning Inequality – Fundamental Arithmetical Operations – Blood Relations. | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| II | Simplification and Approximation – Profit & Loss – Number Series – Quadratic Equations – Problems on Ages – Boat and Stream – Speed, Time and Distance – Percentage – Ratio and Proportion – Number System – Simple and Compound interest – Menstruation – Mixture and Allegations – Time and Work – Pipes and Cistern – Problems on Trains. | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| III | Data Interpretation (Bar Graph, Line Chart, Tabular, Caselet, Radar/Web, Pie Chart) – Linear Equation – Probability. Cloze Test – Sentence Improvement – Sentence Correction – Para Jumbles – Connectors – Reading Comprehension – Spotting Errors – Spelling Errors – Word Rearrangement – Word Usage – Sentence based Error. | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| IV | Current Affairs – Banking Awareness – GK Updates, Currencies – Important Places – Books and Authors – Awards – Headquarters, Prime Minister Schemes – Important Days. | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| V | History of Computers – Data Processing Cycle of a Computer – Computer Languages – Input Devices and Output Devices – Operating Systems – Database Management Systems – Microsoft Office – Keyboard Shortcuts – File Extensions – Networking and Internet – Computer Viruses – Important Abbreviations. ICT: General abbreviations and terminology - Basics of Internet, Intranet, | 6 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |

| | | | | |
|----|---|---|-------------------------|----------------|
| | E-mail, Audio and Video-conferencing – ICT and Governance. | | | |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Basic Computer Knowledge – Computer Fundamentals – Parts of a Computer System – Digital initiatives in higher education – Basic Computer Knowledge | - | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |

Text Books

1. Dr. R S Aggarwal (2022), *A Modern Approach to Logical Reasoning All Competitive Exams*. S Chand And Company Ltd.
2. M.K. Pandey (2023). *Analytical Reasoning: 5th New Edition*. Bsc Publishing Co. Pvt. Ltd.
3. Dr. R S Aggarwal (2022). *Quantitative Aptitude for Competitive Examinations All Government and Entrance Exams*. S Chand Publishing.

Reference Books

1. Disha (2022). *The Yearly Current Affairs 2023 for Competitive Exams*. 8th edition. Disha Publication.
2. Abhijit Guha (2020). *Quantitative Aptitude for Competitive Examinations*. Seventh edition, McGraw Hill.
3. Oswal (2020). *An Advanced Approach to Verbal & Non-Verbal Reasoning for Competitive Exams*. Oswal Printers & Publishers Pvt. Ltd.

Web Reference

1. <https://www.examsbook.com/reasoning-ability-questions-and-answers>
2. <https://www.javatpoint.com/aptitude/quantitative>
3. <https://www.examsbook.com/general-english-questions-and-answers-for-competitive-exam>
4. <https://www.examsbook.com/gk-questions-on-current-affairs-for-competitive-exams>
5. <https://testbook.com/objective-questions/mcq-on-computer-fundamentals--5fb69dfc1b5c16e438f976f6>

Pedagogy

Lecture, Power Point Presentation, Assignment, Quiz, Seminar & Group Discussion

Course Designer

Ms. S. Praveena

| Semester VI | Internal Marks: 25 | | External Marks: 75 | |
|-------------|--------------------|----------|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HRS / WEEK | CREDITS |
| 23UCO6CC12 | DIRECT TAXATION | CORE | 5 | 4 |

Course Objective

- To help the students to understand and apply the basic concepts and provisions of Income Tax Act 1961.
- To apply various deduction and exemptions in the computation of total income of Assessee.
- To gain procedural knowledge about Income Tax law in force for the relevant assessment year.

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 basic concepts of Income Tax, Residential Status of an Individual Assessee and Incidence of Tax. | K1 |
| CO2 | Explain the computation of Income from Salary, House Property, Business or Profession, Capital Gain and Income from Other Sources. | K2 |
| CO3 | Apply the exemption and deduction under various heads of income. | K3 |
| CO4 | Analyze the total tax liability of individual Assessee. | K4 |
| CO5 | Evaluate the legal obligations and requirements of e filing of the Income Tax | 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 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 3 | 3 | 2 | S | 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 | CO'S | COGNITIVE LEVEL |
|------|--|-------|-----------------------|------------------|
| I | History of Income Tax - Canons of Taxation – Assessee- Types – Person – Income – Agricultural Income – Assessment Year – Previous Year – Capital and Revenue Receipts and Expenditure - Total Income – Residential status of Individual – Incidence of Tax – Income Exempted under section 10. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4,K5 |
| II | Income from Salary – Features – Advance Salary - Arrear of Salary – Allowances – Perquisites - Retirement Benefits –Deduction under section 16 – Deduction under section 80C | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4,K5 |
| III | Income from House Property – Exempted Income from House Property – Determination of Gross Annual Value and Net Annual Value – Partly Let Out and Partly Self Occupied House - Sub-letting – Calculation of Interest on Borrowed Capital –Deduction under section 24. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4,K5 |
| IV | Income from Business – Important terms - Expenses Expressly Allowed and Disallowed – Treatment of Bad Debts Recovered, Under and Over valuation of Stock. Income from Profession. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4,K5 |
| V | Income from Capital Gain –Types of Capital Assets – Computation of Long Term and Shor Term Capital Gain – Exemption under section 54. Income from Other Sources – Various Kinds of Securities -Deduction under section 57 – Computation of Total Tax Liability – E - filing. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4,K5 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Advance Payment of Tax - Tax Deducted at Source –Income Tax Authorities. | | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4,K5 |

Distribution of Marks: Theory 20% & Problem 80%

Text Books

1. Dr.T.Srinivasan. (2024).*Income Tax Law and Practice*. Latest Edition. Vijay Nicole Imprints Private Ltd .
2. T.S.Reddy and Y.Hari Prasad Reddy. (2024).*Income Tax Law and Practice*.Revised Edition. Margham Publication.
3. Dr.H.C.Mehrotra. (2024).*Income Tax Law and Practice*.Latest Edition. Shithya Bhavan Publication.

Reference Books

1. Dr. Vinod K.Singhania, Dr.Kapil Singhania. (2024), *Income Tax Law and Practice*, Taxmann Publications.
2. K.Rajavelu. (2024).*Income Tax Law and Practice*. Latest Edition. SVP Publication.
3. CA. Raj K Agrawal. (2024).*Handbook on Income Tax*.Latest Edition. Bharat Law House.

Web Reference

1. <https://www.taxmann.com/post/blog/tax-concept>
2. <https://cleartax.in/paytax/TaxCalculator>
3. <https://tax2win.in/guide/house-property>
4. https://www.icai.org/post.html?post_id=19576
5. <https://www.incometax.gov.in/iec/foportal/>

Pedagogy

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

Course Designer

Dr.C.Subha.

| Semester VI | Internal Marks: 25 | | External Marks: 75 | |
|-------------|-----------------------|----------|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | Hrs. / Week | Credits |
| 23UCO6CC13 | MANAGEMENT ACCOUNTING | CORE | 5 | 4 |

Course Objective

- To provide conceptual understanding of Management Accounting techniques, practices for business analysis and decision making.
- To acquire skills needed to analyse and interpret the performance of the firm through preparation of financial statement.
- To learn the process of preparing budgets and writing management report for decision making.

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 | List out the concepts of Management Accounting and explain the tools and techniques used to make various management decisions. | K1, K2 |
| CO2 | Explain the role of management accounting in undertaking planning, performance measurement, controlling and decision-making and develop the ability to apply contemporary management techniques to business problems. | K2, K3 |
| CO3 | Apply the techniques of ratio analysis, standard costing and variance analysis for effective managerial decision making. | K3 |
| CO4 | Analyse and interpret the performance of the firm through the preparation of financial statements and develop the knowledge to present a good management report. | K3, K4 |
| CO5 | Analyse and prepare budgets for planning and controlling in practical situations. | 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 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 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 | Management Accounting – Meaning, Scope, Objectives, Relationship between Financial, Cost and Management Accounting – Financial Statement Analysis – Comparative Statement – Common Size Statement – Trend Analysis. Ratio Analysis – Meaning – Classification of Ratios – Computation of Ratios (excluding preparation of financial statements from ratios) – Liquidity Ratios, Solvency Ratios, Profitability Ratios, Activity or Turnover Ratios – Capital Gearing Ratios. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| II | Fund Flow Statement –Meaning – Uses – Parties interested in Fund Flow Statement – Preparation – Schedule of changes in Working Capital – Funds from Operations – Sources and Applications. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| III | Cash Flow Statement – Meaning – Difference between Fund Flow and Cash Flow Analysis - Preparation of Cash Flow Statement (only indirect method) according to Accounting Standard 3. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| IV | Marginal Costing: Basic Concepts - Marginal and Absorption Costing - Cost Volume Profit Analysis – Break Even Analysis – Margin of Safety. Application of Marginal costing in Decision Making – Make or Buy – Shutdown or Continue – Exploring New Markets. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| V | Budget and Budgetary Control – Meaning – Advantages – Preparation of Production, Purchase, Sales, Cash and Flexible Budget. Standard Costing – Meaning, Advantages and Limitations – Variance Analysis – Material and Labour Variance only. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Functions, Advantages and Disadvantages of Management Accounting – Advantages and Limitations of Ratio Analysis - Advantages and Limitations of Fund Flow Statement – Utility and Limitation of Cash Flow Analysis– Merits and Demerits of Marginal Costing – Requirements of good budgetary control system – Distinction between budgetary control and standard costing. | - | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |

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

Text Books

1. Khan M.Y.& Jain P.K. (2021). *Management Accounting*. 8th edition, Tata McGraw Hill.
2. Maheswari S.N. (2018). *Principles of Management Accounting*. Revised Edition. Sultan Chand & Sons, New Delhi.
3. Arora N. (2012). *A Text Book of Cost & Management Accounting*, 11th Edition, S.Chand and Company Ltd.

Reference Books

1. Ramachandran R. & Srinivasan R.(2020). *Management Accounting*. 17th Revised Edition, Sriram Publications.
2. R.K. Sharma, Shashi K Gupta (2015). *Cost & Management Accounting*. Kalyani Publishers, New Delhi.
3. Reddy T.S. & Hari Prasad Reddy Y. (2020). *Management Accounting*, Margham Publications.

Web Reference

1. <https://www.yourarticlelibrary.com/accounting/management-accounting/management-accounting-concept-functions-and-scope/61276>
2. https://images.topperlearning.com/topper/revisionnotes/7998_Topper_21_101_504_551_9837_Analysis_of_Financial_Statements_up201904241124_1556085290_1129.pdf?v=0.0.1
3. <https://www.vintti.com/blog/cash-flow-statement-vs-funds-flow-statement/>
4. https://www.jkshahclasses.com/announcement/4_MarginalCosting.pdf
5. <https://umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>

Pedagogy

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

Course Designer

Dr. J. Lalithambigai.

| Semester VI | Internal Marks: 25 | | External Marks:75 | |
|-------------|--------------------|----------|-------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | Hrs / Week | Credits |
| 23UCO6CC14 | AUDITING | CORE | 4 | 3 |

Course Objective

- To provide in-depth study of auditing principles, concepts and its practices.
- To know the meaning of internal control, internal check and audit.
- To impart knowledge about the methods of auditing and their applications.

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 concepts of auditing framework systems | K1 |
| CO2 | Illustrate the roles and responsibilities of a company auditor | K2 |
| CO3 | Apply the latest technological procedures in auditing | K3 |
| CO4 | Categorize the different types of vouchers and gain an awareness regarding verification of documentary evidence. | K4 |
| CO5 | Examine the methods of investigation, Rights, duties and liabilities of an auditor regarding Investigation. | K4 |

Mapping of CO with PO and PSO

| COs/ PSOs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|--------------|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 |
| CO2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO4 | 2 | 3 | 3 | 3 | 2 | 4 | 2 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 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 | Introduction to Auditing - Definition, Features, Importance, Elements, Differences between Accountancy, Auditing and Book-keeping, Scope of Auditing – Independent Auditing – Materiality in Auditing – Efficiency Audit – Property Audit – Techniques of Auditing – Stages – Standards of Auditing. | 12 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| II | Vouching - Meaning – Significance – Important factors obtained from Vouchers – Features - Difference between Checking and Vouching – Vouching of Cash Transactions – Audit Payments – Vouching of Trading Transactions – Service Transactions – Audit of Purchases – Purchase Returns – Credit Sales | 12 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| III | Verification and Valuation of Assets and Liabilities – Meaning of Verification – Problems in the Valuation of Assets – Audit of Fixed Assets – Current Assets – Debtors, Bills Receivables, Advances, Loans, Securities, Bank Balances – Verification of Liabilities, Share Capital, Trade Creditors, Outstanding Expenses. | 12 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| IV | Investigation - Scope and Objectives - Approaches – Procedure - Investigation under the provision of the Companies Act – Duties and powers of investigator – Content of Investigation Report. | 12 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| V | EDP Auditing – Definition – Need for Control – Effects of EDP Auditing – Foundation of EDP Auditing – Steps in EDP Audit – E-Auditing – Objectives – Features – E-filing - Audit Report – Procedure for E- filing of the Tax Audit Report. | 12 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Audit of Joint Stock Companies – Qualification and Disqualification – Powers and Duties of an Auditor – Auditors Lien – Law of Agency – Liability of an Auditor to third parties. | | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |

Text Books

1. S. Vengadamani. (2013). *Practical Auditing*. Revised Edition. Margham Publications
2. B.N.Tandon. (2007). *Principles of Auditing*. Revised Edition. S.Chand and Company, New Delhi.
3. Pradeep Kumar, Baldev Sachdeva, Jagwant Singh. (2022). *Auditing*. 15th Edition. Kalyani Publishers.

Reference Books

1. Ravinder Kumar and Virendar Sharma. (2009). *Auditing Principles and Practices*. Revised Edition. PHI Learning Pvt. Ltd. New Delhi.
2. Dr. L. Natarajan. (2018). *Practical Auditing*. Latest Edition. Margham Publications
3. Dicksee. (2000). *Principles of Auditing*. Revised Edition. Vikas Publishing House. New Delhi.

Web Reference

1. <https://www.slideshare.net/gopikrishz/auditing-46200775>
2. <https://www.slideshare.net/AjayNazarene/unit-4-vouching>
3. <https://www.slideshare.net/vinayvp5/appointment-of-auditor-248444232>
4. <https://www.slideshare.net/AbdelhadiLoukili/introduction-to-investigation-73089906>
5. <https://www.slideshare.net/MohanRajR33/e-audit>

Pedagogy

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

Course Designer

Ms. Shilpa A. Talreja

| | | | | |
|--------------|--------------------|----------|--------------------|---------|
| Semester: VI | Internal Marks: 25 | | External Marks: 75 | |
| COURSE CODE | COURSE TITLE | CATEGORY | HOURS/WEEK | CREDITS |
| 22UGCS | CYBER SECURITY | CC | 3(T) + 2(P) | 4 |

Course Objective

- To understand the concept of Cyber security and the issues and challenges associated with it
- To develop an understanding of cyber crimes, their nature, and legal remedies
- To appreciate various privacy and security concerns on online Social media
- To analyze and evaluate the basic concepts related to E-Commerce and digital payments
- To analyze and evaluate the basic security aspects related to Computer and Mobiles

Course Outcome and Cognitive Level Mapping

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

| CO Number | CO Statement | Cognitive Level |
|-----------|---|-----------------|
| CO1 | Outline the concept of cyber security, cyber crime, cyber law and the issues and challenges | K1 |
| CO2 | Deeper understanding and familiarity with cyber crimes, their nature, and legal remedies using case studies | K2 |
| CO3 | Apply various privacy and security concerns on Social media & online payments | K3 |
| CO4 | Analyze the tools & techniques for cyber security | K4 |
| CO5 | Evaluate the security aspects of Computer, Mobiles & Other digital devices | K5 |

Mapping of CO with PO and PSO

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PO1 | PO2 | PO3 | PO4 | PO5 |
|-----|------|------|------|------|------|-----|-----|-----|-----|-----|
| CO1 | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| CO4 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |

"1"- Slight (Low) Correlation

"3"- Substantial (High) Correlation

"2"- Moderate (Medium) Correlation

"-"- Indicates there is no Correlation

Syllabus

Theory

| UNIT | CONTENT | HOURS | COs | COGNITIVE LEVEL |
|------|---|-------|---------------------------------|----------------------------|
| I | Introduction to Cyber Security: Defining Cyberspace and Overview of Computer and Web-technology, Architecture of cyberspace, Communication and web technology, Internet, World wide web, Advent of internet, Internet infrastructure for data transfer and governance, Internet society, Regulation of cyberspace, Concept of cyber security, Issues and challenges of cyber security. | 9 | CO1 CO2 CO3 | K1 K2 K3 |
| II | Cyber Crime and Cyber Law: Classification of cyber crimes, Common cyber crimes- cyber crime targeting computers and mobiles, cyber crime against women and children, financial frauds, social engineering attacks, malware and ransomware attacks, zero day and zero click attacks, Cybercriminals modus-operandi , Reporting of cyber crimes, Remedial and mitigation measures, Legal perspective of cyber crime, IT Act 2000 and its amendments, Cyber crime and offences, Organisations dealing with Cyber crime and Cyber security in India. | 9 | CO1 CO2 CO3 CO4 | K1 K2 K3 K4 |
| III | Social Media Overview and Security: Introduction to Social networks. Types of Social media, Social media platforms, Social media monitoring, Hashtag, Viral content, Social media marketing, Social media privacy, Challenges, opportunities and pitfalls in online social network, Security issues related to social media, Flagging and reporting of inappropriate content, Laws regarding posting of inappropriate content, Best practices for the use of Social media. | 9 | CO1 CO2 CO3 CO4 | K1 K2 K3 K4 |
| IV | E-Commerce and Digital Payments: Definition of E- Commerce, Main components of E-Commerce, Elements of E-Commerce security, E-Commerce threats, E-Commerce security best practices, Introduction to digital payments, Components of digital payment and stake holders, Modes of digital payments- Banking Cards, Unified Payment Interface (UPI), e-Wallets, Unstructured Supplementary Service Data (USSD), Aadhar | 9 | CO1 CO2 CO3 CO4 CO5 | K1 K2 K3 K4 K5 |

| | | | | |
|--------------------|---------------------------|--|---------------------------|----------------|
| Semester VI | Internal Marks: 25 | | External Marks: 75 | |
| COURSE CODE | COURSE TITLE | CATEGORY | Hrs / Week | Credits |
| 23UCO6DSE2A | FINANCIAL SERVICES | DISCIPLINE SPECIFIC ELECTIVE – II | 5 | 3 |

Course Objective

- To enable the students to know the concepts of Financial Services.
- To Enrich their knowledge on key areas relating to management of Financial Products and Services
- To enhance the students on Recent Trends in Financial services like Mutual Funds and De-mat 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 | Recall the basics of various financial services sector concepts and financing methodologies. | K1 |
| CO2 | Outline the classification of the various banking services and the technical evolution in financial sector. | K2 |
| CO3 | Apply the process of banking, merchandising and leasing services in the digital platforms | K3 |
| CO4 | Analyse the concepts of financial services and identify the opportunities in investment | K4 |
| CO5 | Examine the relevant SEBI guidelines | K4 |

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 | 3 | 3 | 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 | COS | COGNITIVE LEVEL |
|------|---|-------|-----------------------|-----------------|
| I | Financial Services – Meaning – Features – Importance – Types – Scope of Financial Services – Traditional and Modern Activities – New Financial Products and Services - Innovative Financial Instruments - Challenges faced in the Financial Service Sector . | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| II | Merchant Banking - Meaning –Types - Functions - Merchant banker's code of conduct – Scope of merchant banking in India. Mutual Fund – Meaning – Objectives – Types – Importance - Mutual Fund Risks – Operation of Mutual Funds – Reasons for Slow Growth of Mutual Funds in India. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| III | Leasing – Meaning - Concept - Types – Contents of Lease Agreement -Difference between financial lease and operating lease - Leasing process -Services of the lessor – Advantages of leasing - Limitation of leasing – Indian leasing scenario. Hire purchase –Meaning – Features - Rights of hirer –Difference between Hire Purchase and Leasing. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| IV | Venture Capital - Concept – Features - Scope – Stages of Venture Capital Financing - Methods - Advantages of Venture Capital - Venture Capital in India. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| V | Factoring - Concept – Objectives - Features - Types – Process - Functions – Advantages and Limitations. Forfeiting – Concept – Characteristics – Advantages - Difference between Factoring and Forfeiting. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism of Securitization – Securitization in India. | - | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |

Text Books

1. E. Gordon and K. Natarajan. (2016). *Financial Markets and Services*. 11th Revised Edition. Himalaya Publishing House. Chennai.
2. Joseph Anbarasu, Boominathan.V.K, Manoharan.P. (2007). *Financial Services*. 2nd Edition. Sultan Chand & Sons. New Delhi.
3. B.Santhanam. (2016). *Financial Services*. Revised Edition. Margham Publications. Chennai.

Reference Books

1. S. Gurusamy. (2015). *Financial Markets & Institutions*. 4th Edition. Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. M.Y. Khan. (2019). *Financial Services*. 10th Edition. Tata McGraw – Hill. New Delhi.
3. L.M Bhole Jitendra Mahakud. (2017). *Financial Institutions and Markets*. 6th Edition. McGraw – Hill. New Delhi.

Web Reference

1. <https://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf>
2. https://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EF6_2020052401560627.pdf
3. <https://www.slideshare.net/SETHUMADHAVANB3/leasing-255446080>
4. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004241009363724geetika_LEASING_AND_HIRE_PURCHASE.pdf
5. <https://www.vivekanandcollege.ac.in/uploads/dpteconomics/syllabus/cm%20ii,%20module%20i.pdf>
6. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1403.pdf

Pedagogy

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

Course Designer

Dr.J.Praba

| Semester VI | Internal Marks: 25 | | | External Marks:75 | |
|-------------|--------------------|----------------------------------|------------|-------------------|--|
| COURSE CODE | COURSE TITLE | CATEGORY | HRS / WEEK | CREDITS | |
| 23UCO6DSE2B | RETAIL MANAGEMENT | DISCIPLINE SPECIFIC ELECTIVE– II | 5 | 3 | |

Course Objective

- To enhance the students with the skills required to be directly employed as a sales or marketing executive manager or to start a retail business of their own.
- To prepare the students for positions in the retail sector or positions in the retail divisions of consulting companies.
- The course is designed to foster the development of student's critical and creative thinking skills.

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 identify the retail industry and retail formats based on ownership and store-based strategy mix. | K1, K3 |
| CO2 | Identify trading areas, assess their characteristics and Analyze site selection for retail stores, considering different types of locations and design effective retail store layouts | K2,K3 |
| CO3 | Explain and identify retail marketing mix and buying organization formats and processes, devise merchandise plans, and manage shrinkage, markup, and markdown in merchandise management. | K2,K3 |
| CO4 | Apply the concept of merchandise pricing, pricing objectives and examine the external factors affecting retail pricing strategies, and different types of pricing. | K3,K4 |
| CO5 | Classify the operations-oriented policies, methods, and procedures used by successful retailers in today's global economy. | 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 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO5 | 2 | 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 | CO'S | COGNITIVE LEVEL |
|------|--|-------|-------------------------|-----------------|
| I | Introduction to Retailing: Definition – Characteristics - emerging trends in retailing - Evolution of retailing in India - Factors behind the change of Indian retail industry. Retail Formats: Retail institutions by ownership - Retail institutions by Store-Based Strategy Mix – Web - Non-store base and other forms of Non-traditional Retailing. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| II | Choosing a Store Location: Trading-Area analysis - characteristics of trading areas - Site selection - Types of locations - location and site evaluation. Store Planning: Design & Layout - Retail Image Mix - effective retail space management - floor space management. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| III | Retail Marketing: Retail Marketing Mix - Advertising & Sales Promotion - Store Positioning - CRM. Retail Merchandising: Buying Organization Formats and Processes - Devising Merchandise Plans - Shrinkage in retail merchandise management - Mark-up & Mark-down in merchandise management. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| IV | Merchandise Pricing: Concept of Merchandise Pricing - Pricing Objectives - External factors affecting a retail price strategy - Pricing Strategies - Types of Pricing. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| V | Retail Operation: Elements/Components of Retail Store Operation - Store Administration - Store Manager – Responsibilities - Inventory Management - Customer Service - Management of Retail Outlet/Store - Store Maintenance - Store Security. | 15 | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination) Modern Retail Formats - Mall System - Challenges Faced by the Retail Sector, Ethics in Retailing. Technologies: Use of Technologies in retailing - Electronic Data Interchange (EDI) - Radio Frequency Identification (RFI) - Data Base Management system. E-Retailing: Formats – Challenges - Green Retailing - Concept and Importance. | | CO1, CO2, CO3, CO4, CO5 | K1, K2, K3, K4 |

| | | | | |
|--|--|--|--|--|
| | Retail as a Career: Various Career Options, Responsibilities of Store Manager - Functions of Merchandising Manager | | | |
|--|--|--|--|--|

Text Books

1. Berman et al.(2017).*Retail Management*.Latest Edition. Pearson Education.
2. Berman &Evarv. (2013)*Retail Management: A Strategic Approach*.12th edition.
3. Gibson G Vedamani.(2003) *Retail Management: Functional principles & practices*. Jaico Publishing House.

Reference Books

1. Michael. L. (2017).*Retailing Management*.McGraw-Hill Education.
2. Berman, B, Joel R. Evans & Chatterjee. P. (2017).*Retail Management: A strategic Approach*. Pearson Education. Asia.
3. Hammond, R. (2013).*Modern Retail Management: Practical Retail Fundamentals in the Connected Age*. Kogan Page.

Web Reference

1. <https://mu.ac.in/wp-content/uploads/2023/02/M.Com-IV-Retail-Management.pdf>
2. <https://sim.edu.in/wp-content/uploads/2018/02/RETAIL-MANAGEMENT-Notes.pdf>
3. <https://egyankosh.ac.in/bitstream/123456789/15116/1/Unit-3.pdf>
4. <https://www.ddegjust.ac.in/2021/bcom/BC%20606%20Retail%20Management.pdf>
5. https://oms.bdu.ac.in/ec/admin/contents/316_P16MBA4EM6_2020052502003145.pdf

Pedagogy

Lecture, Power Point Presentations, Class Discussions, Seminar, Assignment.

Course Designer

Dr. S. J. Sureya

| Semester VI | Internal Marks: 25 | | External Marks: 75 | |
|-------------|-------------------------|----------------------------------|--------------------|---------|
| COURSE CODE | COURSE TITLE | CATEGORY | HRS / WEEK | CREDITS |
| 23UCO6DSE2C | ORGANISATIONAL DYNAMICS | DISCIPLINE SPECIFIC ELECTIVE- II | 5 | 3 |

Course Objectives

- To provide the students with knowledge on concepts, theories, decision-making techniques and business practices at national and global level.
- To develop human relation skills (group dynamics, team building and leadership).
- To analyse the impact of personality, values, perception, and motivation and attitudes on behaviour within organizations.

Course Outcome and Cognitive Level Mapping

| CO Number | CO Statement | Cognitive Level |
|-----------|---|-----------------|
| CO1 | On the successful completion of the course, students will be able to Define the basic concepts of organisational behaviour. | K1 |
| CO2 | Explain the managerial competencies required for positive behaviour in contemporary organizations. | K2 |
| CO3 | Apply the theories of behavior in the organizational dynamics. | K3 |
| CO4 | Identify the behavioural challenges in the organisation . | K3 |
| CO5 | Analyse the self development skills in the work environment. | K4 |

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 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 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 | CO'S | COGNITIVE LEVEL |
|------|--|-------|-----------------------|-----------------|
| I | Nature and importance of Organisational Behaviour (OB) – concept and relevance of OB in Modern Management - Models of OB - Challenges and Opportunities faced by Managers applying OB. | 15 | CO1,CO2, CO3,CO4, CO5 | K1, K2, K3,K4 |
| II | Perception - process, importance, factors influencing perception, Managerial and Behavioural applications of Perception. Motivation - Concept, Theories (Maslow, Herzberg and McGregor). | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| III | Attitudes: characteristics, components, measurement of attitude, attitude surveys. Personality, meaning, self concept, self - esteem, major determinants of personality – personality tests | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| IV | Group Dynamics - Definition, types of Groups, Stages of Group development, Team Building, Group processes and group decision Making, Transactional Analysis. | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| V | Leadership - Leader Vs Manager, Leadership styles, Concepts and Theories, Transformational vs. Transactional Leadership | 15 | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |
| VI | Self-Study for Enrichment (Not to be included for External Examination). Contemporary Developments Organisational Behaviour – Organisational Effectiveness – Bench Marking- TQM – Six Sigma. | | CO1, CO2,CO3, CO4,CO5 | K1, K2, K3,K4 |

Text Books

1. P.K. Saxena. (2021). *Organisation Theory and Behaviour*. Latest Edition. Laxmi Publications. Pvt. Ltd.
2. L.M. Prasad. (2019). *Organizational Behaviour*. 5th edition. Sultan Chand Sons.
3. V.S.P. Rao & D.S. Narayana. *Organization Theory and Behaviour*. 2nd Edition.

Reference Books

1. K. Aswathappa. (2014). *Organizational Behavior*. Revised Edition. Himalaya Publishing House Pvt. Ltd.
2. Shashi K. Gupta & Rosy Joshi. (2014). *Organizational Behavior*. Revised Edition Kalyani publishers.
3. C.B. Gupta. (2014). *A Text book Of Organisational Behaviours*. Revised Edition. S. Chand & Company.

Web Reference

1. <https://egyankosh.ac.in/bitstream/123456789/61464/1/Unit-6.pdf>
2. <https://granite.pressbooks.pub/ld820/chapter/1/>
3. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_motivation.html
4. <https://www.himpub.com/>
5. https://www.iedunote.com/organizational-behaviorhttps://www.yourarticlelibrary.com/organisation/#google_vignette

Pedagogy

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

Course Designer

Dr.B.Lavanya