

**PERIYAR
MANIAMMAI**
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University)
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Criterion 1 – Curricular Aspects

Key Indicator	1.1	Curriculum Design and Development
Metric	1.1.3	Average percentage of courses having focus on employability/ entrepreneurship/ skill development offered by Commerce.

DEPARTMENT OF COMMERCE

SYLLABUS COPY OF THE COURSES HIGHLIGHTING THE FOCUS ON EMPLOYABILITY/ ENTREPRENEURSHIP/ SKILL DEVELOPMENT

1. List of courses for the programmes in order of

S. No.	Programme Name
i.	Bachelor of Commerce Secretaryship
ii.	Bachelor of Commerce (Hons)
iii.	Bachelor of Commerce
iv.	Master of Philosophy -Commerce

2. Syllabus of the courses as per the list.

Legend : Words highlighted with **Blue Color** - Entrepreneurship
Words highlighted with **Red Color** - Employability
Words highlighted with **Purple Color** - Skill Development

1. List of Courses

S.No.	Name of the Course	Course Code	Year of Introduction	Activities/Content with direct bearing on Employability/ Entrepreneurship/ Skill development
B.Com. (Corporate Secretaryship)				
1.	Communication Skills in English	XGL101	2020	Skill - practical exposure on writing skill and presentation skill
2.	Financial Accounting- I	XCR102	2020	Employability -to get knowledge about the financial position of the company like final a/cs, BRS etc.,
3.	Company Law and Secretarial Practice – I	XCR103	2020	Entrepreneurship - to gain knowledge about various laws relating to business
4.	Business Management	XCR104	2020	Employability - to know about management & developing necessary qualities to become a good manager
5.	Principles of Economics	XCR105	2020	Employability -to gain knowledge about various economic regulation of domestic and foreign exchange markets
6.	Human Ethics, Values, Rights, and Gender Equality	XUM106	2020	*****
7.	English for Effective Communication	XGL201	2020	Skill - practical exposure on writing skill and presentation skill
8.	Financial Accounting- II	XCR202	2020	Employability -to get knowledge about the financial position of the company like branch & dept a/cs, H.P, partnership
9.	Vaniha Tamil /English for Employability	XGL203A / XGL203B	2020	Skill - practical exposure on writing skill and presentation skill
10.	Company Law and Secretarial Practice - II	XCR204	2020	Skill - case studies
11.	Modern Marketing	XCR205	2020	Employability - to know about marketing & developing necessary qualities to become a good marketing channel
12.	Computer Application in Business	XCR206	2020	Employability -to acquire the computer knowledge which will be much useful in business line
Bachelor of Commerce (Hons.)				
13.	Communication Skills in English	XGE101	2018-19	Skill Development - practical exposure on writing skill and presentation skill
14.	Financial Accounting	XCO102	2018-19	Employability Skill - to get knowledge about the financial position of the company like final a/cs, BRS etc.,

15.	Management Principles and Applications	XCO103	2018-19	Employability Skill - to know about management& developing necessary qualities to become a good manager
16.	General Economics	XCO104	2018-19	*****
17.	Business Laws	XCO105	2018-19	Entrepreneurship skill - to gain knowledge about various laws relating to business
18.	Human Ethics, Values, Rights, and Gender Equality	XUM106	2018-19	*****
19.	English for Effective Communication	XGL201	2018-19	Skill Development - practical exposure on writing skill and presentation skill
20.	Environmental Studies	XES202	2018-19	*****
21.	Vaniha Tamil/	XGL203A	2018-19	*****
22.	English for Employability	XGL203B	2018-19	*****
23.	Advanced Financial Accounting	XCO204	2018-19	Employability Skill - to get knowledge about the financial position of the company like final a/cs, BRS etc.,
24.	Corporate Laws	XCO205	2018-19	Employability Skill - to gain knowledge about various laws relating to corporate
25.	Office Automation	XCO206	2018-19	Skill Development - to acquire the computer knowledge which will be much useful in business line
26.	Business Mathematics & Statistics	XMS301	2019-20	*****
27.	Corporate Accounting	XCO302	2019-20	Employability Skill - to have a overall view about a companies accounting like issue of share , amalgamation etc
28.	Income Tax and Tax Planning-I	XCO303	2019-20	Employability Skill - to have overall view about a taxable income like salary house property, capital gain
29.	E-Commerce & E-Governance	XCO304	2019-20	Entrepreneurship- Through Lab Practical Applications of On-line Business Transactions
30.	Practical Auditing	XCO305	2014-15	Employability Skill - to aware students about the auditing system
31.	Disaster Management	XUM306	2019-20	*****
32.	Corporate Accounting -I	XCO307	2014-15	Employability Skill - to have a overall view about a companies accounting like issue of share , amalgamation etc
33.	Income Tax and Tax Planning-II	XCO401	2019-20	Employability Skill - to have overall view about a taxable income like business or profession
34.	Human Resource Management	XCO402	2019-20	Employability Skill - to acquire skills about HRM like job analysis,recruitment&selection,performance appraisal
35.	Financial Management	XCO403	2019-20	Employability Skill - to get knowledge

				about the financial magt., of the company like time value of money, capital structure, W.C Magt.,
36.	Entrepreneurship for Modern Business	XCO404	2019-20	Entrepreneurship skill - Through Group Mini Project writing the business plan/ project proposal
37.	GST Models	XCO405	2019-20	*****
38.	E-Commerce	XCO406	2014-15	Entrepreneurship skill - Through Lab Practical Applications of On-line Business Transactions
39.	Internship Training (4 weeks)	XCO407	2014-15	*****
40.	Cost Accounting	XCO501	2017-18	Employability Skill - to gain knowledge about the cost analysis of a company
41.	Economics of regulation of domestic and foreign exchange markets	XCO502	2017-18	Employability Skill - to gain knowledge about various economic regulation of domestic and foreign exchange markets
42.	Principles and practices of Auditing	XCO503	2017-18	Employability Skill - Undergoing internship to auditor to get practical exposure
43.	Marketing Practices	XCO504	2017-18	Entrepreneurship skill - to know about marketing & developing necessary qualities to become a good marketing channel
44.	Information Technologies applications for business	XCO505	2017-18	Skill Development - Through Practical Laboratory work, Make use of spreadsheet in business, Create Presentation skill
45.	Fundamentals of Entrepreneurship	XCO506	2017-18	Entrepreneurship skill - Through Group Mini Project writing the business plan/ project proposal
46.	Internship Training (1 Week)	XCO507	2017-18	*****
47.	Fundamentals of Investment	XCO508	2015-16	Entrepreneurship skill - to know about investments
48.	Accounting for Decision Making	XCO601	2017-18	Employability Skill - to gain knowledge about decision making through accounting concepts
49.	Human Resource Management	XCO602	2017-18	Employability Skill - to acquire skills about HRM like job analysis, recruitment & selection, performance appraisal
50.	E-Business	XCO603	2017-18	Entrepreneurship skill - Through Lab Practical Applications of On-line Business Transactions
51.	Strategic Management	XCO604	2017-18	*****
52.	Project	XCO605	2017-18	*****
53.	PERT and CPM	XCO606	2018-19	*****
54.	GST Model	XCO607	2018-19	*****
55.	Bachelor of Commerce			

56.	Communication skills in English	XGL101	2018-19	Skill Development - practical exposure on writing skill and presentation skill
57.	Fundamentals of Financial Accounting	XCG102	2018-19	Employability-to get knowledge about the financial position of the company like final a/cs, BRS etc.,
58.	Business Organisation and Management	XCG103	2018-19	Employability-enhancing business knowledge through case study
59.	Business Economics	XCG104	2018-19	*****
60.	Principles of Marketing	XCG105	2018-19	Entrepreneurship- to know about marketing& developing necessary qualities to become a good marketing channel
61.	Human Ethics, Values, Rights, and Gender Equality	XUM106	2018-19	*****
62.	English for effective communication	XGL201	2018-19	Skill Development - Improve Communication Skill through presentation skill and writing skill
63.	Environmental studies	XES202	2018-19	*****
64.	Vaniha Tamil / English for Employability	XGL203A/ XGL203B	2018-19	*****
65.	Commercial law	XCG204	2018-19	Entrepreneurship- to know about marketing& developing necessary qualities to become a good marketing channel
66.	Corporate Accounting	XCG205	2018-19	Employability - to have a overall view about a companies accounting like issue of share , amalgamation etc
67.	Office Automation	XCG206	2016-17	Skill Development- to acquire the computer knowledge which will be much useful in business line
68.	Business Mathematics & Statistics	XMS301	2019-20	*****
69.	Direct Tax laws	XCG302	2019-20	Employability- to know about management& developing necessary qualities to become a good manager
70.	Computer Applications in Business	XCG303	2019-20	Skill Development- to acquire the computer knowledge which will be much useful in business line
71.	Human Resource Development	XCG304A /B	2019-20	Employability Skill- to acquire skills about HRM like job analysis,recruitment&selection,performanc e appraisal
72.	Disaster Management	XUM306	2019-20	*****
73.	Company law	XCG401	2019-20	Entrepreneurship skill- to gain knowledge about various laws relating to company
74.	Fundamentals of Cost Accounting	XCG402	2019-20	Employability Skill- to gain knowledge about the cost analysis of a company

75.	E- Commerce	XCG403	2019-20	Entrepreneurship skill- Through Lab Practical Applications of On-line Business Transactions
76.	Fundamentals of Financial Management	XCG404A / B	2019-20	Employability Skill- to get knowledge about the financial magt., of the company like time value of money, capital structure, W.C Magt.,
77.	GST Models ***	XCG405	2019-20	*****
78.	GE 4	GE 4	2018-19	*****
79.	Cost Accounting	XCG501	2018-19	Employability Skill- to gain knowledge about the cost analysis of a company
80.	Principles and Practices of Auditing	XCG502	2018-19	Employability Skill- to aware students about the auditing system
81.	E Commerce	XCG503	2018-19	Entrepreneurship skill- Through Lab Practical Applications of On-line Business Transactions
82.	Data Base Management System	XCG504	2018-19	*****
83.	Fundamentals of Entrepreneurship	XCG505	2018-19	Entrepreneurship skill- Through Group Mini Project writing the business plan/ project proposal
84.	Cyber Law	XCG506	2018-19	*****
85.	Accounting for Decision Making	XCG601	2018-19	Employability Skill- to gain knowledge about decision making through accounting concepts
86.	Multimedia	XCG602	2018-19	*****
87.	Financial Accounting Packages – Tally	XCG603	2018-19	Employability Skill- aiming to develop system knowledge with respect to accounting like tally
88.	Principles of Insurance	XCG604	2018-19	Employability Skill- MCQ's
89.	Project	XCG605	2018-19	*****
90.	PERT and CPM	XCG606	2018-19	*****
91.	GST Model	XCG607	2018-19	*****
92.	Master of Commerce			
93.	Managerial Economics	YCO101	2019-20	*****
94.	Business Ethics, Corporate Social Responsibility and Governance	YCO102	2019-20	Entrepreneur Skill-to gain knowledge about ethical issues in HRM, Marketing strategy & finance
95.	Logistic and Supply Chain Management	YCO103	2019-20	Employability - to get knowledge of possibilities of efficient optimization and management of operation in logistics management
96.	Advanced Corporate Accounting	YCO104	2019-20	Employability - to have a overall view about a companies accounting like amalgamation, consolidated financial

				statements,accounts if insurance & banking companies
97.	Financial Management and Policy	YCO105	2019-20	Employability Skill -to get knowledge about the financial management of the company capital budgeting, capital structure, dividend policy working capital management
98.	Insurance Management	YCOE106A	2019-20	Employability Skill - to get knowledge about the fundamentals of insurance management
99.	Indian Financial System in modern banking	YCOE106B	2019-20	Employability Skill - to get knowledge about the fundamentals of insurance management
100.	Strategic Management	YCO201	2019-20	*****
101.	Corporate Laws	YCO202	2019-20	Entrepreneurship Skill - to gain knowledge about various laws relating to corporate
102.	Advertisement and Sales Promotion	YCO203	2019-20	Employability Skill - to gain knowledge about the cost analysis of a company material issue, labour cost & decision making through accounting concepts like ratio analysis , marginal costing
103.	Advanced Cost and Management Accounting	YCO204	2019-20	Employability Skill - Advanced Cost and Management Accounting-to gain knowledge about the cost analysis of a company material issue, labour cost & decision making through accounting concepts like ratio analysis , marginal costing
104.	Income Tax Theory Law & Practice	YCO205	2019-20	Employability Skill -to have overall view about a taxable income like salary, house property, business or profession
105.	Organizational Behaviour	YCOE206A	2019-20	Employability Skill - to gain knowledge about the overall development of the organization like perception, personality, leadership
106.	Advance Managerial Communication	YCO206B	2019-20	Employability Skill - to gain knowledge about the overall development of the organization like perception, personality, leadership
107.	Indirect Taxes	YCO301	2019-20	Employability Skill -to have overall view about indirect taxes
108.	Research Methodology	YCO302	2019-20	Skill Development - to acquire knowledge on various methods of research
109.	Service Marketing	YCO303	2019-20	Entrepreneurship Skill - to gain knowledge about marketing of services
110.	Operations Research	YCO304	2019-20	Skill Development - to acquire knowledge on operations research

111.	Brand Management	YCOE305A	2019-20	Employability Skill -to have knowledge on creating and maintaining brand management.
112.	Export and Import Business	YCOE305B	2019-20	Entrepreneurship Skill - to gain knowledge about Export and import business
113.	Information System and Control Audit	YCOE306A	2019-20	Employability Skill -to have knowledge on Information system control and audit
114.	Enterprise Resource Planning	YCOE306B	2019-20	Skill Development - to acquire the Enterprise Resource Planning knowledge which will be much useful in business line
115.	Security Analysis and Portfolio Management	YCO401	2019-20	Employability Skill -to have knowledge on portfolio management
116.	Human Resource Development	YCO402	2019-20	Skill Development - to acquire the Human Resources planning and development
117.	Total Quality Management	YCO403	2019-20	Entrepreneurship Skill - to gain knowledge about Quality creation and maintenance in an enterprise.
118.	Accounting Theory and Financial Reporting	YCOE404A	2019-20	Employability Skill - to have knowledge on accounting theory and financial reporting system.
119.	Entrepreneurial Development Programme	YCOE404B	2019-20	Entrepreneurship Skill - to gain knowledge about entrepreneurial development
120.	Project	YCO405	2019-20	*****

2. Syllabus of the Courses

I SEMESTER

BASIC ENGLISH COMMUNICATION SKILLS

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: R: **Recall** the basic grammar and using it in proper context

CO2: Cog: U: **Explain** the process of listening and speaking

CO3: Cog: C: **Adapt** important methods of reading.

CO4: Cog: U: **Demonstrate** the basic writing skills

SEMESTER I						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL101	Basic English Communication Skills	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.5:0:0.5	2	0	0	2	4

SYLLABUS

UNIT	Content	Hours Allotted
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	7
II	Listening and Speaking: iii. Importance of listening skills iv. Problems of listening to unfamiliar dialects v. Aspects of pronunciation and fluency in speaking vi. Intelligibility in speaking	8
III	Basics of Reading : vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	7
IV	Basics of Writing : ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)	8

	Lecture	Practice	Total
	30 Hours	30 Hours	60 Hours
TEXT			
1.	Acevedo, A., & Gower, M. (1999). <i>Reading and writing skills (1st ed.)</i> . London, Longman.		
2.	Deuter, M., Bradbery, J., & Turnbull, J. (2015). <i>Oxford Advanced Learner's Dictionary</i> (15th ed.). New Delhi: Oxford University Press.		
2.	Eastwood, J. (2008). <i>Oxford practice grammar intermediate: With key practice-boost CD-ROM pack</i> (2nd ed.). OUP Oxford.		
3.	Hadefield,, J., & Hadefield,, C. (2008). <i>Reading Games</i> . London: Longman.		
4.	Hedge, T. (2005). <i>Writing</i> (2nd ed.). OUP: oxford university press.		
5.	Jolly, D. (1984). <i>Writing tasks student's book: An authentic-task approach to individual writing needs</i> . Cambridge University Press.		
6.	Klippel,& Swan. (1984). <i>Keep Talking</i> . Oxford, OUP.		
7.	Saraswati, V. (2005). <i>Organized Writing</i> . Hyderabad: Orient Blackswan.		
8.	Swan,& Michael. (1980). <i>Practical English Usage (2nd ed.)</i> . Oxford university press.		
9.	Swan, M., & Walter, C. (1997). <i>How English works: A grammar practice book; with answers</i> . OXFORD University Press.		

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	3	0	1	1
CO2	1	0	1	0	0	0	2	2	0
CO3	0	0	0	1	1	0	1	0	0
CO4	0	1	0	0	0	1	1	1	1
Total	2	1	1	1	2	4	4	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL ACCOUNTING-I

COURSE OUTCOMES (COs)

CO1: Cog: U, *Understand* the concept of accounting and *Prepare* Journal and ledger

CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.

CO3: Cog: Ap, *Calculate* depreciation on fixed assets

CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.

CO5: Cog: Ap, *Acquire* theoretical knowledge on accounting and preparation of final accounting

SEMESTER – I					
COURSE CODE	COURSE	L	T	P	C
XCR102	FINANCIAL ACCOUNTING-I	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION TO FINANCIAL ACCOUNTING – Accounting Concepts and Conventions – Accounting Standards (AS) 1 – 6 – (Theory only)- Preparation of Journal and ledger Account	12+3+0
II	RECTIFICATION OF ERRORS Classification of errors – basic principle for rectification of errors – suspense account. RECONCILIATION STATEMENTS Bank Reconciliation Statement	12+3+0
III	ACCOUNTING FOR DEPRECIATION a) Depreciation Policy applicable to different industries. b) Methods, computation and Accounting treatment Straight line, diminishing balance method, annuity method, sinking fund method, machine hour rate method.	12+3+0
IV	SINGLE ENTRY SYSTEM Under Single Entry System including conversion of single entry into double entry system (basic level) i. Concept of Single Entry System and preparation of Statement showing Profit and Loss, Statement of Affairs ii. Conversion of Single Entry System into Double Entry System of Accounting.	12+3+0
V	PREPARATION OF FINAL ACCOUNTS: Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet (Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors)	12+3+0

		Lecture	Tutorial	Total		
		60 Hours	15 Hours	75 Hours		
TEST BOOKS						
1. Gupta, R. L., & Radhaswamy, M. (2014). <i>Advanced Accountancy</i> (Vol.1) New Delhi: Sultan Chand & Sons.						
2.Reddy, T. S., & Murthy, A. (2015). <i>Financial Accounting</i> . Chennai: Margham Publications Pvt., Ltd.						
REFERENCE						
1. Arulanatham ,M. A., & Raman,K.,S.(2018). <i>Advanced Accountancy (6th ed)</i> . Himalaya publications						
2. Maheswari, S. N., & Maheswari, S. K. (2010). <i>Advanced accountancy (11th ed)</i> . Vikas Publishing House.						

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3				1	1		3
CO2	3	2					2		3
CO3	2	2				1			1
CO4	2	3				1			2
CO5	2	2							
Total	15	12	0	0	0	3	3	0	3

BUSINESS MANAGEMENT

COURSE OUTCOMES (COs)

CO1: Cog: (U), (Eva), *Summarise* the nature, process of business management. *Compare and contrast* the contributions towards management

CO2: Cog: (U), *Discuss* the process and types of planning and decision making.

CO3: Cog: (U) *Distinguish* the concepts of authority, responsibility and accountability, and Organization structure. *Explain* the process of staffing.

CO4: Cog: (U), *Explain* the significance of motivation citing the theories of Maslow, Herzberg, McGregor, *Display* different leadership style

CO5: Cog: (U), *Explain* the strategies of effective managerial control system. *Propose* a model to carry out the process of change management.

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR104	BUSINESS MANAGEMENT	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION Concept, nature, process and significance of management; Managerial roles; Development of management thought; - Contribution of Management International Thinkers: Taylor, Fayol, Elton Mayo and Indian Thinkers: Pragalad, Vijay Govindarajan, Indian Management Theory ‘I’,	12+3+0
II	PLANNING: Planning Concept , Features, Importance, Limitations; Planning process; Types of Plans- Objectives, Strategy, Policy, Procedures , Method, Rule, Budget; Plan vs Programme Policies and Procedures; Decision making	12+3+0
III	ORGANIZING: Organizing Concept, Features, Importance, Limitations; Organising process; Types of Organisation; Structure of Organisation; Centralisation and De-Centralisation; Delegation; Growth in Organisation- Departmentation; Organization Structure –Staffing- the process of Staffing.	12+3+0
IV	MOTIVATING AND LEADING People at Work: Motivation -concept; Theories - David McClelland, Maslow, Herzberg, McGregor, and Ouchi. Leadership - concept and leadership styles; Leadership theories Communication -nature, process,	12+3+0

PRINCIPLES OF ECONOMICS

Course Outcomes (COs):

CO1: Cog. (U): *Discuss* the basics concepts, scope and importance of economics in business

CO2: Cog: (U) *Discuss* the law of demand and supply.

CO3: Cog (U) *Explain* the Theory of Production and cost

CO4: Cog (U) *Illustrate* Price and Output under Determination Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.

CO5: Cog (Und), Aff (Valuing) *Summarize* law of Diminishing Marginal Utility, Equip marginal Utility, Indifference Curve Law of Variable Proportion and Laws of Returns to Scale.

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	C
XCR105	PRINCIPLES OF ECONOMICS	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:0	4	1	0	5

SYLLABUS

Units	Content	Hrs
I	THE FUNDAMENTALS OF ECONOMICS: The Economic Problem-Scarcity and Choice; Nature and Scope- Positive and Normative Economics, Micro and Macro Economics; Central Problems of an Economy; Production Possibility Curve; Opportunity Cost; Working of Economic Systems; Economic Cycles	12+3+0
II	BASIC ELEMENTS OF DEMAND AND SUPPLY: Demand-Meaning, Demand Schedule, Individual and Market Demand Curve, Determinants of Demand, Law of Demand, Changes in Demand; Supply- Meaning, Supply Schedule, Individual and Market Supply Curve, Determinants of Supply, Law of Supply, Changes in Supply; Equilibrium of Demand and Supply- Determination of Equilibrium Price and Quantity, Effect of a shift in Demand or Supply; Elasticity of Demand and Supply	12+3+0
III	THEORY OF PRODUCTION AND COSTS: Theory of Production-Factors of Production, Basic Concepts, Production Function, Law of Variable Proportions, Returns to Scale; Producer's Equilibrium- Least-Cost Factor Combination and Output Maximisation for a given Level of Outlay; Theory of Costs- Basic Concepts, Short-run Total Cost Curves-Fixed and Variable, Short-run Average and Marginal Cost Curves, Relationship between Average and Marginal Cost Curve, Average and Marginal Cost Curves in the Long-run	12+3+0

IV	ANALYSIS OF MARKETS: Basic Concepts of Revenue, Revenue Curves, Relationship between Average and Marginal Revenue Curve; Concept of Market and Main Forms of Market; Equilibrium of the Firm-Meaning, Objectives of the Firm, Total Revenue-Total Cost Approach, Marginal Revenue-Marginal Cost Approach; Price and Output under Determination Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly.			12+3+0
V	THEORY OF CONSUMER BEHAVIOUR: Cardinal Utility Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility; Indifference Curve Approach- Indifference Curves, Properties of Indifference Curves, Budget Line , Consumer's Equilibrium. Indian Economy- An Overview Basic Characteristics of the Indian Economy; Major Issues of Development; Development Experience and Recent Trends in Indian Economy; Indian Economy in Comparison to Major Economies of the World			12+3+0
		Lecture	Tutorial	Total
		60	15	75

Text Book

1. Shankaran, S. (2018). *Business Economics*. Chennai-17: Margham Publications.

Reference Books:

1. Chaudhary, C. N. (2000). *Business Economics*. Jaipur - 03: RBSA Publishers.
2. Cherunilam, F. (2010). *Business Environment*. Mumbai – 04: Himalaya Publishing House.
3. Mehta, P. L. (2016). *Managerial Economics, Analysis, Problems & Cases*. New Delhi: Sultan Chand & Sons.
4. Taylor, T., Paul, S., Greenlaw, Fredericksburg, S. A., Dodge, E., & Indiana. (2017). *Principles of Microeconomics*. OpenStax.

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	0	0	0	1
CO2	1	1	1	0	1	0	1	0	1
CO3	1	2	2	0	0	2	2	0	1
CO4	1	2	0	0	3	2	0	0	2
CO5	1	3	0	0	2	2	0	0	2
Total	5	9	3	0	7	6	3	0	7

COMPANY LAW AND SECRETARIAL PRACTICE – I

COURSE OUTCOMES

CO1: Cog: U, **Explain** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, **Compare and contrast** Memorandum of Association and Articles of Association.

CO3: Cog: U, **Summarize** the Rights and liabilities of company shareholders.

CO4: Cog: U, **Describe** powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, **Explain** circumstances and the procedure for winding up of the company

SEMESTER-I					
COURSE CODE	COURSE	L	T	P	C
XCR103	COMPANY LAW AND SECRETARIAL PRACTICE – I	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	INTRODUCTION: COMPANIES ACT, 1956 AND 2013: Jurisprudence of Company Law; Meaning, Nature, Features of a company; Judicial acceptance of the company as a separate legal entity; Concept of Corporate Veil, Applicability of Companies Act; Definitions and Key Concepts- Conversion of private company into public company and vice versa, Secretarial Duties in connection with Formation of Company –Case Study	12+3+0
II	MEMORANDUM OF ASSOCIATION- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management - Secretarial Duties regarding Alteration in MoA & AoA -Case study	12+3+0
III	SHARES AND SHARE CAPITAL: Meaning and types of Capital; Concept of issue and allotment; Issue of Share certificates; Further Issue of Share Capital; Issue of shares on Private and Preferential basis; Rights issue and Bonus Shares; Sweat Equity Shares and ESOPs; Issue and Redemption of preference shares; Transfer and Transmission of securities; Buyback of securities; dematerialization and rematerialization of shares; Reduction of Share Capital. Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences	12+3+0

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES (Cos):

Students would be able to

CO1:Cog:(Rem),(Un) Relate and Interpret the human ethics and human relationships.

CO2:(Un),(Ap) Explain and Apply gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) Classify and Develop the identify of human rights and their violations.

CO4: Cog:(Un),Cog:(An) Classify and Dissect necessity of human rights and report on violations.

CO5:Cog:(Rem), Cog:(Res) List and respond to family values, universal brotherhood, fight against corruption by common man and good governance

COURSE CODE	COURSE NAME	L	T	P	SS	C
XUM106	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	0	0	0	0	0
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5:0:0.5	2	0	0	1	3

SYLLABUS

UNITS	CONTENT	Hours allotted
I	HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self-respect, Self-Confidence, character building and Personality.	6+0+0
II	GENDER EQUALITY: Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambedkar, Thanthai Periyar and Phule to Women Empowerment	6+0+0
III	WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.	6+0+0
IV	HUMAN RIGHTS: Human Rights Movement in India – The preamble to	6+0+0

	the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment							
V	GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	6+0+0						
	<table border="1"> <tr> <td>LECTURE</td> <td>SELF STUDY</td> <td>TOTAL</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">15</td> <td style="text-align: center;">45</td> </tr> </table>	LECTURE	SELF STUDY	TOTAL	30	15	45	
LECTURE	SELF STUDY	TOTAL						
30	15	45						

REFERENCES:

1. Aftab, A. (2012). *Human Rights in India- Issues and Challenges*. New Delhi: Raj Publications.
2. Bajwa, G. S., & Bajwa, D. K. (1996). *Human Rights in India- Implementation and Violations*. New Delhi: D.K. Publications.
3. Chatrath, K. S. (1998). *Education for Human Rights and Democracy*. Shimla: Indian Institute of Advanced Studies.
4. Jagadeesan, P. (1990). *Marriage and social legislations in Tamil Nadu Unknown Binding*. Chennai: Elachiapen Publications.
5. Mani, V. S. (1998). *Human Rights in India- An Overview Institute for the World Congress on Human Rights*. New Delhi.
6. Rachna, K. (2000). *Women and Human Rights in India*. New Delhi: Kaveri Books.

Table 1: Mapping of Cos with POs

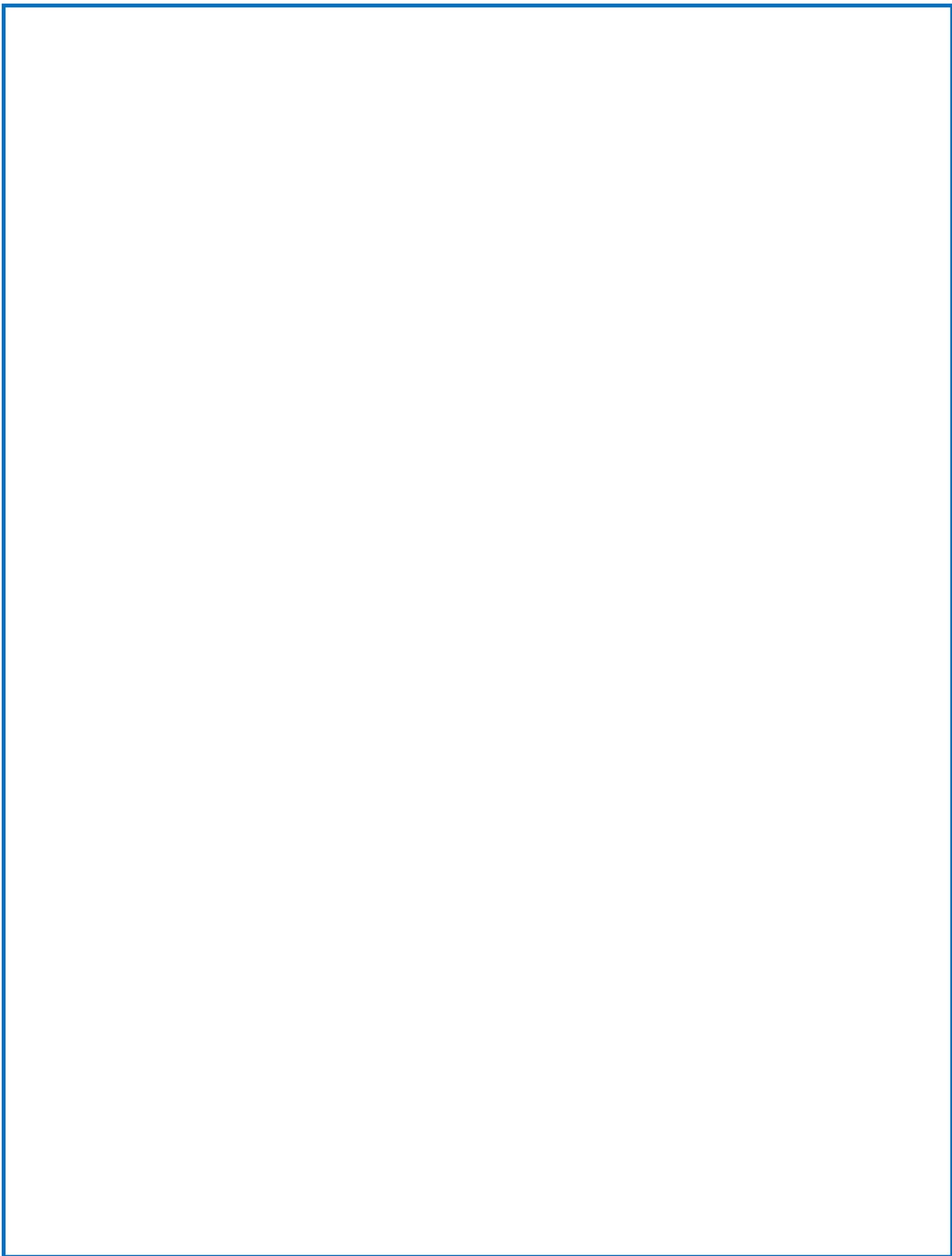
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	0	1	0	0	0	3	0	0	1
CO2	0	0	0	0	0	2	0	0	0
CO3	0	0	0	0	0	2	0	0	1
CO4	0	0	0	0	0	1	2	0	0
CO5	0	0	0	0	0	2	0	0	1
Total	0	1	0	0	0	10	2	0	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation



II SEMESTER

ADVANCED ENGLISH COMMUNICATION SKILLS

COURSE OUTCOMES (COs)

CO1: Cog: R: **Recall** the advanced reading techniques

CO2: Cog: U: **Explain** the process of writing according to the context

CO3: Cog: C: **Adapt** the principles of communication

CO4: Cog: U: **Demonstrate** the cross cultural communication

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL201	ADVANCED ENGLISH COMMUNICATION SKILLS	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.5:0:0.5	2	0	0	2	4

SYLLABUS

UNIT	Content	Hours Allotted						
I	Advanced Reading i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	7						
II	Advanced Writing v. Analysing a topic for an essay or a report vi. Editing the drafts arrived at and preparing the final draft vii. Re-draft a piece of text with a different perspective (Manipulation exercise) viii. Summarise a piece of prose or poetry ix. Using phrases, idioms and punctuation appropriately	8						
III	Principles of communication and communicative competence x. Introduction to communication – principles and process xi. Types of communication – verbal and non-verbal xii. Identifying and overcoming problems of communication xiii. Communicative competence	8						
IV	Cross Cultural Communication xiv. Cross-cultural communication	7						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Lecture</td> <td style="padding: 5px;">Practice</td> <td style="padding: 5px;">Total</td> </tr> <tr> <td style="padding: 5px;">30Hours</td> <td style="padding: 5px;">30 Hours</td> <td style="padding: 5px;">60 Hours</td> </tr> </table>	Lecture	Practice	Total	30Hours	30 Hours	60 Hours	
Lecture	Practice	Total						
30Hours	30 Hours	60 Hours						

TEXT

1. Bailey, S. (2003). *Academic writing: A Handbook for International Students* (3rd ed.). London and New York: Psychology Press.
2. Department of English. (2006). *Fluency in English part II*. New Delhi: Oxford University Press: New Delhi.
3. Grellet, F. (2001). *Developing Reading Skills: A Practical Guide to Reading Skills*. New York: CUP.
4. Hedge, T. (2005). *Writing* (2nd ed.). Oxford university press.
5. Kumar, S., & Pushp Lata. (2015). *Communication Skills*. New Delhi: oup.
6. Lazar, G. (2010). *Literature and Language Teaching*. Cambridge: CUP.
7. Nuttall, C. (1996). *Teaching Reading Skills in a Foreign Language*. London: Macmillan.
8. Raman, Meenakshi, & Sharma, S. (2001). *Technical Communication: Principles and Practice*. New Delhi: OUP.

Software for lab:

- **English Teaching software** (Young India Films)

Table 1: Mapping of Cos with POs

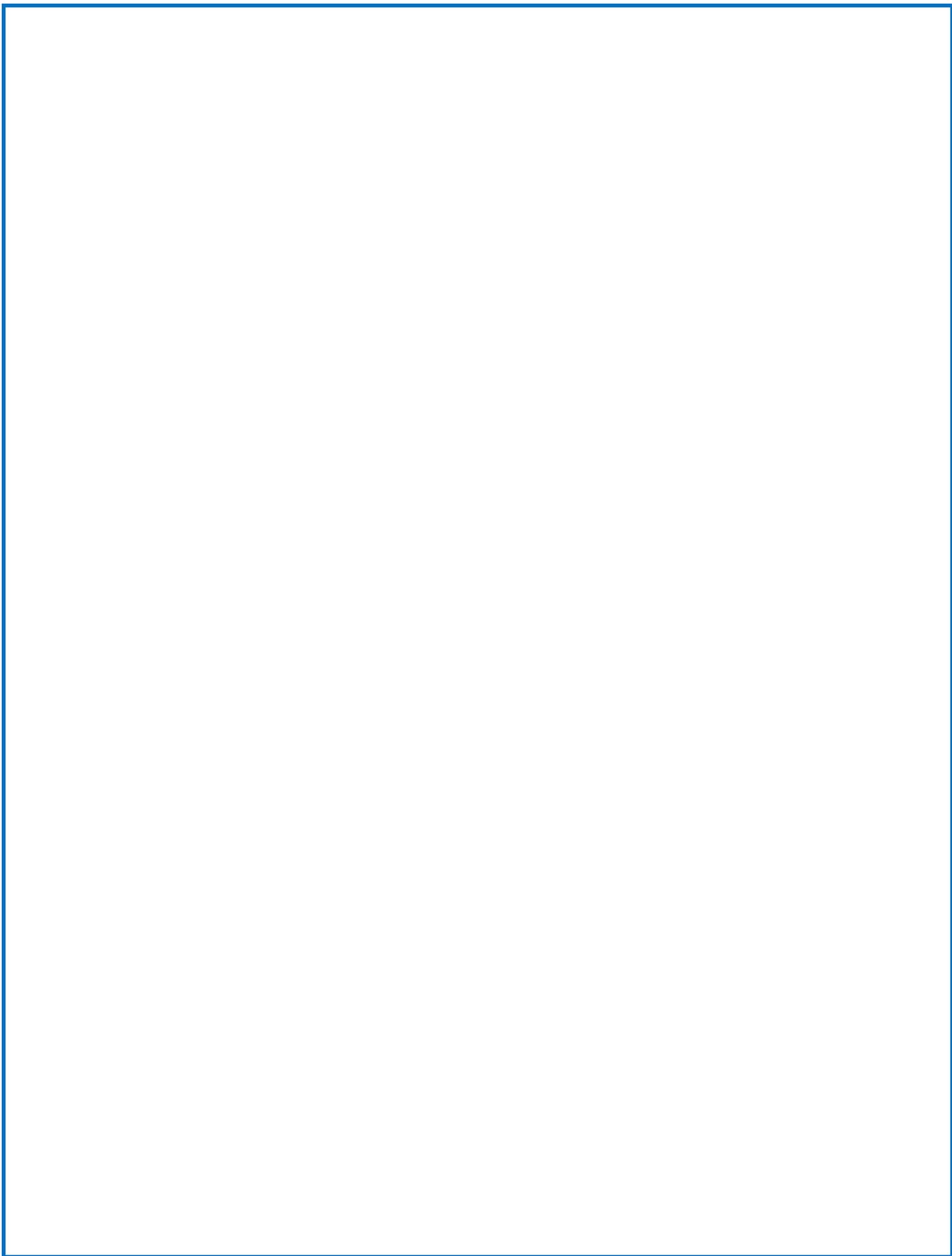
Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	2	1	1
CO2	0	0	0	0	2	0	0	1	0
CO3	0	0	0	1	0	2	0	1	1
CO4	0	1	0	0	0	0	2	0	0
Total	1	1	0	1	2	2	4	3	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation



FINANCIAL ACCOUNTING-II

COURSE OUTCOMES (COs)

CO1: Cog: U, **Describe** the special transactions such as consignment and joint venture basis

CO2: Cog: U, **Understand** the concept of branch accounting and **Prepare** branch accounting.

CO3: Cog: Ap, **Prepare** departmental accounts statement and to **analyse** treatment of expenses.

CO4: Cog: Ap, **Calculate** hire purchase and instalment.

CO6: Cog: An: **Acquire** theoretical knowledge on dissolution of partnership

SEMESTER – II					
COURSE CODE	COURSE NAME	L	T	P	C
XCR202	FINANCIAL ACCOUNTING-II	4	1	0	5
PREREQUISITES	FINANCIAL ACCOUNTING-I	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted						
I	ACCOUNTING FOR SPECIAL TRANSACTIONS Consignment Joint Venture	12+3+0						
II	INTRODUCTION TO BRANCH ACCOUNTS Branch Accounts -Dependant branches – stock and debtors system – Distinction between wholesale profit and retail profit – Independent Branch (foreign branches excluded).	12+3+0						
III	DEPARTMENTAL ACCOUNTS Departmental Accounts– Basis for allocation of expenses – Inter departmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.	12+3+0						
IV	HIREPURCHASE AND INSTALLMENT Hire purchase and Installment – Default and Repossession – Hire Purchase Trading Account – Installment Purchase system.	12+3+0						
V	ACCOUNTING FOR DISSOLUTION OF PARTNERSHIP FIRM Dissolution of a partnership firm –Modes of dissolution of a firm; Insolvency of partners; sale to a limited company- Gradual realization of assets and piecemeal distribution.	12+3+0						
	<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <tr> <td style="padding: 2px;">Lecture</td> <td style="padding: 2px;">Tutorial</td> <td style="padding: 2px;">Total</td> </tr> <tr> <td style="padding: 2px;">60 Hours</td> <td style="padding: 2px;">15 Hours</td> <td style="padding: 2px;">75 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

TEST BOOKS

1. Jain, S. P., & Narang, K. L. (2018). *Advanced Accounting*. Delhi: Kalyani publication.
2. Reddy, T. S., & Murthy, A. (2015). *Financial Accounting*. Chennai.: Margham Publications

Pvt., ltd.

REFERENCE

1. Anilkumar, S., Kumar, R.V. & Mariyya .P (2016). *Advanced Accountancy*. Himalaya publications.
2. Shukla, Grewal, & Gupta. (2017). *advanced accounts* (19th ed.). New Delhi: S Chand and company ltd.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	0	0	1
CO2	2	1	0	0	1	0	0	0	1
CO3	2	2	0	1	0	0	1	0	0
CO4	1	1	0	1	0	0	0	0	1
CO5	1	0	0	2	0	0	1	1	1
Total	8	5	0	4	1	0	2	1	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

COMPANY LAW AND SECRETARIAL PRACTICE – II

COURSE OUTCOMES

CO1: Cog: U, **Explain** the borrowing powers of the company.

CO2: Cog: U, **Compare and contrast** company management.

CO3: Cog: U, **Summarize the** meetings and proceedings.

CO4: Cog: U, **Describe** the dividends, accounts and audits of the company

CO5: Cog U, **Explain** circumstances and the procedures for winding up of the company

SEMESTER-II					
COURSE CODE	COURSE NAME	L	T	P	C
XCR204	COMPANY LAW AND PRACTICE – II	4	1	0	5
PREREQUISITES	COMPANY LAW AND PRACTICE – I	L	T	P	H
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	BOARD CONSTITUTION AND ITS POWERS: Board composition; Restriction and Powers of Board; Board Committees- Audit Committee, Nomination and Remuneration Committee, Stakeholder relationship Committee and other Committees. Borrowing powers: Meaning – Ultra vires Borrowing- Mortgages and charges - Fixed and floating charges- registration of charges – legal provisions- effects and consequences of non-registration of charge. Debentures- Definition-kinds-Guidelines for the issue of debentures-Duties of secretary- comparison between a shareholder and a Debentures holder.	12+3+0
II	KEY MANAGERIAL PERSONNEL (KMPS): Key Managerial Personnel and their Remuneration: Appointment of Key Managerial Personnel; Managing and Whole-Time Directors, Manager, Chief Executive Officer and Chief Financial Officer; Company Secretary – Appointment, Role and Responsibilities, Company Secretary as a Key Managerial Personnel; Functions of Company Secretary; Officer who is in default; Remuneration of Managerial Personnel.	12+3+0
III	MEETINGS AND PROCEDURES: Frequency, Convening and Proceedings of Board and Committee meetings; Agenda Management; Meeting Management; Resolution-Secretarial Standards: Annual General Meeting; Extraordinary general Meetings; Other General Meetings; Types of Resolutions; Notice, Quorum, Poll, Chairman, Proxy; Meeting and Agenda; Process of conducting meeting; Voting and its types- Signing and Inspection of Minutes- Duties of Company Secretaries before, during and after Board/ Committee Meeting and General Meeting- MCA Rule 21.	12+3+0



E-COMMERCE and E- MARKETING

COURSE OUTCOMES

CO1: Cog: U, **Explain** the meaning concept and nature of modern marketing.

CO2: Cog: U, **Compare and contrast** components of marketing environment.

CO3: Cog: U, **Summarize** the elements of marketing mix.

CO4: Cog: U, **Describe** the trends in digital marketing.

CO5: Cog U, **Explain** the importance of service marketing.

SEMESTER-II					
COURSE CODE	COURSE NAME	L	T	P	C
XCR205	E-COMMERCE and E-MARKETING	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5: 0:0.5	3	1	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	INTRODUCTION TO MARKETING & E-COMMERCE: Meaning and Definition, Goals, Concepts of Marketing, Approaches to Marketing, Functions of Marketing, Recent trends in Marketing – Green Marketing and Grey Marketing, Retailing, Relationship Marketing, Customer Relationship Marketing and Social Marketing. A Brief History of Ecommerce- Understanding E-commerce: organizing Themes	9+3+0
II	E-COMMERCE BUSINESS MODELS AND CONCEPTS: E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas, How the Internet and the web change business: strategy, structure and process, The Internet: Technology Background, The Internet Today, Internet II- The Future Infrastructure, The World Wide Web, The Internet and the Web : Features	9+3+0
III	BUILDING AN E-COMMERCE WEB SITE: A systematic Approach, The e-commerce security environment, Security threats in the e-commerce environment, Technology solution, Management policies, Business procedures, and public laws, Payment system, E-commerce payment system, Electronic billing presentment and payment	9+3+0
IV	DIGITAL MARKETING: The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies, B2C and B2B E-commerce in action: E-tailing Business Models, Common Themes in online retailing, The service sector: offline and online, Online financial services, Online Travel Services, Online career services Process of	9+3+0

	Digital Marketing			
V	SOCIAL NETWORKS MARKETING: Social networks and online communities, Online auctions, E-commerce portals			9+3+0
		Lecture	Tutorial	Total
		45Hours	15 hours	60 hours
Text				
1. Joseph, S. J. (2016). <i>E-Commerce: an Indian perspective</i> 2. S. J. Joseph, <i>E-Commerce: an Indian perspective</i> .				
2. Laudon, K. C. (2018). <i>E-Commerce: Business, Technology, Society</i> (4th ed.). Pearson				
Reference Books				
1. Gandhi, J. C. (1985). <i>Marketing Management</i> . Tata Mc-Graw-Hill.				
2. Janardhan, T. G., Leelavathy, A. M., & Bhagya, G. B. (2014). <i>Marketing & Service Management</i> (1st ed.). Kalyani Publication.				
3. Kotler, P. (2016). <i>Marketing Management</i> .				
4. Mani, A. (2015). <i>Marketing & Services Management</i> . SBH.				
5. Pillai, R. S., & Bagavathi. (1987). <i>Modern marketing</i> . S. Chand Publishing.				
6. Chan, H., Lee, R., Dilson, T., & Chang, E. (2007). <i>E-Commerce: Fundamentals and Applications</i> . Willey				

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	0	0	0	0	0	1
CO2	3	2	0	0	1	0	0	0	1
CO3	2	3	0	0	0	0	0	0	1
CO4	3	2	0	0	1	0	1	0	1
CO5	3	2	0	0	0	0	0	0	0
Total	13	11	0	0	2	0	1	0	4
Scaled	3	3	0	0	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

COMPUTER APPLICATIONS IN BUSINESS

Course Outcomes

CO1: Cog: U, *Explain* the features of computer generation and overview of application of software

CO2: Cog, U, *Illustrate* internet and mailing concepts.

CO3: Cog, Ap, *Infer* word processing for document preparations and filing.

CO4: Cog, Ap, *Prepare* spreadsheets and made essential business analysis.

CO5: Cog, Ap, *Apply* presentation in business.

SEMESTER – II					
COURSE CODE	COURSE NAME	Category			
XCR206	COMPUTER APPLICATIONS IN BUSINESS	L	T	P	C
		3	0	1	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	0	2	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Basic Concepts: Characteristics of a Computer; Advantages of Computers; Limitation of Computers; Types of Computers; Applications of computers, Hardware, Firmware, Live ware; Software; System Software: Operating system, Translators, interpreter, compiler; Overview of operating system, function of operating system; Application software: General Purpose Packaged Software and tailor made software.	9+0+6
II	Internet & Mailing: Meaning of Internet; Growth of internet, Owner of Internet , World WideWeb; Internet Protocols, Usage of Internet to society, Search Engines. Sending - Reading - Replying - Deleting - Existing - Sending mail to more than one person - Sending folder - Forwarding a mail - Checking the spelling - Attaching signature - Managing the address book.	9+0+6
III	Word Processing: Introduction to word Processing; Word processing concepts, Working with word document, Opening an existing document/creating a new document; Saving, Selecting text, Editing text, Finding and replacing text, Formatting text, Bullets and numbering, Tabs, Paragraph Formatting, Page Setup.	9+0+6
IV	Spreadsheet and its Business Applications: Spreadsheet concepts; Creating a work book, saving a work book, editing a work book,	9+0+6

	inserting, deleting work sheets, entering data in a cell, formula Copying, Moving data from selected cells, Using Excel formulas and Inserting Charts.			
V	Business Presentations: Creating a presentation; Editing, Sorting, Layout, Set-uprow, Rehears timing, inserting videos and smart diagrams in presentations.			9+0+6
	Lecture	Practical	Total	
	45	30	75	

TEXT BOOK:

- 1.Saxena,S.,(2015) *A First Course in Computers*, Vikas Publishing House, New Delhi.
- 2.Sinha. K, P., & Sinha,P. (1982) *Foundation of Computing (3rd edition)*. BPB, Publication.

BOOKS FOR REFERENCE:

1. Jaiswal, S. (2004) “*IT Today*”, Galgotia publication private ltd., New Delhi,
2. Basendra,S, K.,(2001) “*Computers Today*”, Galgotia publication private Ltd., New Delhi,

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XGL203A/ XGL203B	VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY	3	0	0	3
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE CODE		Course	Category			
XGL203A		VANIHATHAMIL (வணிகத்தமிழ்)	L	T	P	C
C:P:A			2	1	0	3
3:0:0			L	T	P	Hrs
			2	1	0	3
		Course outcome	Domain		Level	
C01	தமிழர்களின் வாழ்வியல் பண்புகள், கலாச்சாரம் பற்றி அறிதல்		Cog		Rem	
C02	தமிழர்கள் வணிகம் எவ்வாறு செய்தனர், உற்பத்திப் பொருட்களை சந்தைப்படுத்துதல் - பற்றி அறிதல்		Cog		Rem	
C03	பண்டையத் தமிழர்களின் சடங்கு முறைகள் - குறித்து அறிந்து கொள்ளல்		App		Rem	
C04	தமிழர்களின் கலை வெளிப்பாட்டு திறனை பற்றி அறிதல்		Cog		Rem	
C05	தற்கால தமிழர்களின் அரசியல் மற்றும் வெளிநாட்டு வணிக முறைகள் பற்றி அறிதல்		Cog		App	
Unit	Content					Hrs
I	நாகரிகமும் பண்பாடும் - தமிழர் தோற்றமும் பரவலும்					10
II	பண்டையத் தமிழர் வாழ்வியல் சிந்தனைகள்: வீரம், காதல், அறம், அறக்கோட்பாடுகள், வழிப்பாடுகள் மற்றும் சடங்கு முறைகள்					15
III	தமிழர் வாணிபமும், பண்பாட்டு நெறிமுறைகளும்: சிலப்பதிகாரம், மதுரைக் காண்டத்தில் வாணிய முறைகள்					10
IV	தமிழர் பண்பாட்டுக் கலையும், நாகரிகமும்: இயல், இசை, நாடகம், ஓவியம், மருத்துவம், சிற்பம் மற்றும் நாட்டுப்புறவியல்					15
V	தற்கால வாழ்வியல் தமிழர் சமூக வாழ்க்கை: சாதி, சமயம், பெண்கள், அரசியல், கல்வி, பொருளியல், வணிகம் மற்றும் வெளிநாட்டுத் தொடர்புகள்					10
		Lecture	Tutorial		Total	
		45 Hours	15 Hours		60 Hours	
பாடநூல்கள்						
1. தமிழ் இலக்கிய வரலாறு						

2. சிலப்பதிகாரம் 3. தமிழர் நாகரிகமும், பண்பாடும்
மேற்பார்வை நூல்கள்
1. தமிழிலக்கிய வரலாறு 2. சிலப்பதிகாரம் 3. தமிழர் நாகரிகமும், பண்பாடும் 4. பண்டையத் தமிழர் வாழ்வியல் சிந்தனைகள் 5. நாட்டுப்புறக் கலைகள் 6. தமிழர் சமூக வாழ்க்கை முறைகள்

Table 1 :Cos Vs Po Mapping

Cos	PO ₁	PO ₂	PO ₃	PO ₄	PO ₅
C01	1	1	2	1	1
C02	2	2	2	2	1
C03	1	2	2	2	0
C04	1	2	1	3	1
C05	2	2	2	1	1

English for Employability				L	T	P	C
				3	0	0	3
SYLLABUS				L	T	P	H
				3	0	0	3
SYLLABUS							HOURS
UNIT I Resume Writing – CV Writing							9
UNIT II Group Discussion- Interview Techniques							9
UNIT III Soft Skills: Problem Solving-Time Management- Critical Thinking							9
UNIT IV Mind Mapping Techniques							9
UNIT V Team Management, Role Play (Practice will be given for playing roles)							9
				LECTURE	PRACTICAL	TOTAL	
HOURS				45	0	45	

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	0	3	1	1
CO2	1	0	0	0	0	0	2	2	0
CO3	0	0	0	1	1	0	1	0	0
CO4	0	0	0	0	0	0	1	1	1
CO5	0	0	0	0	0	0	1	1	1
Total	2	0	0	1	2	0	8	5	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL ACCOUNTING

COURSE OUTCOMES (Cos)

On the successful completion of this course students would be able to

CO1: Cog: U, *Acquire* theoretical knowledge on accounting and preparation of final accounting

CO2: Cog: Ap, *Prepare* bank reconciliation statement and to *identify* and rectify errors.

CO3: Cog: Ap, *Calculate* depreciation on fixed assets

CO4: Cog: An: *Compare and contrast and solve* single entry to double entry system.

CO5: Cog: Ap, *Prepare* accounts for Non-Profit Organizations.

SEMESTER – I					
COURSE CODE	COURSE NAME	L	T	P	C
XCO102	FINANCIAL ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNIT	Content	Hours Allotted
I	PREPARATION OF FINAL ACCOUNTS: a) Of a profit making concern - sole proprietorship. i. Preparation of Manufacturing, Trading Account, Profit & Loss Account and Balance Sheet ii. Accounting treatment of bad debts, reserve for bad and doubtful debts, provision for discount on debtors and provision for discount on creditors	12+6+0
II	RECONCILIATION STATEMENTS Bank Reconciliation Statement RECTIFICATION OF ERRORS Classification of errors – basic principle for rectification of errors – suspense account.	12+6+0
III	ACCOUNTING FOR DEPRECIATION a) Depreciation Policy applicable to different industries. b) Methods, computation and Accounting treatment Straight line, diminishing balance method, annuity method, sinking fund method, machine hour rate method.	12+6+0
IV	SINGLE ENTRY SYSTEM Under Single Entry System including conversion of single entry into double entry system (basic level) i. Concept of Single Entry System and preparation of Statement showing Profit and Loss, Statement of Affairs ii. Conversion of Single Entry System into Double Entry System of Accounting.	12+6+0
V	PREPARATION OF ACCOUNTS FOR NON-PROFIT CONCERN i. Preparation of Receipts and Payments Account;	12+6+0

	ii. Preparation of Income and Expenditure Account			
	iii. Preparation of Balance Sheet			
	Lecture	Tutorial	Total	
	60 Hours	30 Hours	90 Hours	

TEST BOOKS

1. Reddy T.S and Murthy A. : Financial Accounting, Margham Publications Pvt., Ltd., Chennai. 2015
2. R.L.Guptha and M. Radhaswamy :Advanced Accountancy, Sultan Chand & Sons - New Delhi. 2014.

REFERENCE

1. Chakravarthi,Advanced Accountancy , Himalaya publications, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	1	0	0	0	0	1
CO2	1	0	1	1	0	0	0	0	1
CO3	1	0	0	0	0	1	1	0	1
CO4	2	0	0	0	0	0	1	0	0
CO5	2	0	0	0	1	0	1	0	1
Total	8	1	1	2	1	1	3	0	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

MANAGEMENT PRINCIPLES AND APPLICATIONS

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: (U),(Eva), *Summarize* the nature, process and importance of business management. *Compare and contrast* the contributions of Indian and International Management Thinkers.

CO2: Cog: (U), *Discuss* the process and types of planning and decision making.

CO3: Cog: (An),(U) *Distinguish* the concepts of authority, responsibility and accountability, centralization and decentralization; and Organization structure. *Explain* the process of staffing.

CO4: Aff: (Val), *Defined* the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland

CO5: Aff: (Org), *Display* different leadership style appropriate to the situation and communicate effectively.

CO6: Cog: (U), (Creating), *Explain* the strategies of effective managerial control system. *Propose* a model to carry out the process of change management.

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO103	MANAGEMENT PRINCIPLES AND APPLICATIONS	4	1	0	5
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	4:0:1	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches - Contribution of Management International Thinkers: Taylor, Fayol, Elton Mayo and Indian Thinkers: Pragalad, Vijay Govindarajan, Pankaj Ghemawat. Indian Management Theory 'I', Management thoughts in Thirukkural.	12+3+0
II	PLANNING: Concept, process, and types. Decision making - concept and process, Creativity in decision making; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation – Management by exception - Case studies	12+3+0
III	ORGANIZING Concept, nature, process, and significance of organising; Authority, responsibility and accountability relationships; Centralization and decentralization; Departmentation; Organization Structure -forms and	12+3+0

	contingency factors. Dynamics of group behaviour			
IV	MOTIVATING AND LEADING People at Work: Motivation -concept; Theories - David McClelland, Maslow, Herzberg, McGregor, and Ouchi. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication. Case studies.			12+3+0
V	MANAGERIAL CONTROL AND MANAGEMENT OF CHANGE Concept and process; Effective control system; Techniques of control - traditional and modern. Management of Change: Concept, nature, and process of planned change; Resistance to change; Conflict management – functional and dysfunctional aspects of conflict - Johari window- Case studies.			12+3+0
		Lecture	Tutorial	Total
		60 Hours	15 Hours	75 Hours
Text Book				
1. J.Jayashankar, Principles of Management, Chennai, Margham publications.				
2. Weihrich and Koontz, et al, Essentials of Management, New Delhi, Tata McGraw Hill				
REFERENCE BOOKS:				
1. C B Guptha, Principles of Management, New Delhi, Sultan Chand & Sons				
2. Druker Peter F, <i>Management Challenges for 21st Century</i> , Oxford ,Butterworth Heinemann.				
3. Louis A. Allen, <i>Management and Organization</i> , Tokyo, McGraw Hill.				
4.Hamton, David R., <i>Modern Management</i> , New York ,McGraw Hill.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	1	1	0	1	0	1
CO2	2	0	2	1	1	0	1	1	1
CO3	1	1	1	1	0	1	1	2	1
CO4	0	1	0	0	0	0	1	1	0
CO5	0	0	0	0	0	0	2	2	1
CO6	1	0	1	1	2	0	1	0	1
Total	6	2	4	3	4	1	7	6	6

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

GENERAL ECONOMICS

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1:Cog:(Un) **Explain** micro, macro and other economic systems

CO2:Cog:(An)**Analyze** the cost concepts through cost curves

CO3:Cog:(An)**Distinguish** different types of markets

CO4:Cog:(An)**Understand** Indian Tax structure, their composition and shares in Indian budget

CO5:Cog:(Un)Summarize Liberalization, Privatization & Globalization and Balance of Payments

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO104	GENERAL ECONOMICS	5	1	0	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	HOURS						
I	Introduction to economy and Economic Systems – Principles of economics (Micro and Macro Economics) – Utility, demand and supply, factors affecting demand and supply National Income – Definition & components – Aggregate demand and Aggregate supply	15						
II	Factors of Production (Land, labour, capital & organization) - Cost concepts, Cost curves (Total, Average, Marginal and incremental) and their shapes – Economies & diseconomies	15						
III	Markets - definition, types: Price determination - Perfect Competition, Monopoly, Discriminating monopoly, Monopolistic Competition and Oligopoly	15						
IV	Tax structure in India – Tax definition - Cannons of taxation - Direct & indirect taxes – their composition and shares in Indian budget, budgetary measures for development	15						
V	India and Global economy: Liberalization, Privatization & Globalization - Exports and Imports, Balance of Payments, Indian EXIM Policy.	15						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Lecture</th> <th style="width: 33%;">Tutorial</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">75 hours</td> <td style="text-align: center;">15 hours</td> <td style="text-align: center;">90hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	75 hours	15 hours	90hours	
Lecture	Tutorial	Total						
75 hours	15 hours	90hours						

TEST BOOKS

1. S. Sankaran - Business Economics – Margham publications, Chennai, 2012
2. K.P.M. Sundaram - Business Economics – Sultan Chand & Co. Pvt, Ltd., New Delhi, 2012.

REFERENCE

- 1.Recent Reserve Bank of India Bulletins (Indian Economy – Basic Statistics)
- 2.Datt, Ruddar and K.P.M Sundharam, Indian Economy, Ed.52, S. Chand and Co. Pvt. Ltd. New Delhi, 2011
- 3.Bose D. and Marimuthu A. - An introduction to Micro Economics – Himalaya Publications House, 2011

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	0	1	0	1
CO2	1	0	1	0	0	0	1	0	1
CO3	1	1	0	1	2	0	0	0	1
CO4	1	2	1	2	1	0	0	0	1
CO5	1	1	0	0	1	0	0	1	1
Total	5	5	2	3	5	0	2	1	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

BUSINESS LAWS

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: U, Psy (Com), **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, Psy (Com), **Interpret** necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, **Illustrate** the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: Ana, **Differentiate** between LLP and Partnership, LLP and Company under The Limited Liability Partnership Act, 2008.

CO5: Cog: U, **Summarize** the Information Technology Act, 2000.

COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO105	BUSINESS LAWS	4	1	0	5
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	4.5:0:0.5	4	1	0	5

SYLLABUS

UNIT	Content	Hours Allotted
I	The Indian Contract Act, 1872 Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts	12+3+0
II	The Sale of Goods Act, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights	12+3+0
III	Consumer protection Act, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice. Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction	12+3+0
IV	The Limited Liability Partnership Act, 2008 Salient Features of LLP - Difference between LLP and Partnership, LLP and Company - LLP Agreement - Nature of LLP - Partners and Designated Partners - Incorporation Document - Incorporation by Registration, Registered office of LLP and change therein - Change of	12+3+0

	name - Partners and their Relations - Extent and limitation of liability of LLP and partners - Whistle blowing - Taxation of LLP - Conversion of LLP			
V	The Information Technology Act, 2000 Definitions under the Act - Digital signature - Electronic governance - Attribution, acknowledgement and dispatch of electronic records - Regulation of certifying authorities - Digital signatures certificates - Duties of subscribers - Penalties and adjudication - Appellate Tribunal - Offences	12+3+0		
			Lecture	Tutorial
			60 Hours	15 Hours
			Total	75 Hours
Text Book				
1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014				
Reference				
1. Desai T.R., “Indian Contract Act, Sale of Goods Act and Partnership Act”, S.C. Sarkar & Sons Pvt. Ltd., Kolkata, 1968				
2. Khergamwala J.S., “The Negotiable Instruments Act”, N.M.Tripathi Pvt. Ltd, Mumbai, 1975				
3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	0	1	1	0	1
CO2	1	2	0	0	2	1	1	0	1
CO3	1	2	0	0	1	1	1	1	1
CO4	1	2	0	1	1	1	1	0	1
CO5	1	1	0	0	2	1	1	1	1
Total	6	9	0	2	6	5	5	2	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1:Cog:(Rem),(Un) *Relate* and *Interpret* the human ethics and human relationships.

CO2:(Un),(Ap) *Explain* and *Apply* gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) *Classify* and *Develop* the identify of human rights and their violations

.CO4: Cog:(Un),Cog:(An) *Classify* and *Dissect* necessity of human rights and report on violations.

CO5:Cog:(Rem), Cog:(Res) *List* and **respond to family values, universal brotherhood, fight against corruption by common man and good governance**

COURSE CODE	COURSE NAME	L	T	P	SS	Credit
XUM106	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	0	0	0	0	0
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	2.5:0:0.5	3	0	0	0	3

SYLLABUS

UNITS	CONTENT	Hours allotted
I	HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality.	7+0+0
II	GENDER EQUALITY : Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambedkar, ThanthaiPeriyar and Phule to Women Empowerment	9+0+0
III	WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.	9+0+0
IV	HUMAN RIGHTS: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and	9+0+0

	Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment			
V	GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.			11+0+0
	LECTURE	TUTORIAL	TOTAL	
	45	-	45	

REFERENCES:

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	0	1	0	0	0	3	0	0	1
CO2	0	0	0	0	0	2	0	0	0
CO3	0	0	0	0	0	2	0	0	1
CO4	0	0	0	0	0	1	2	0	0
CO5	0	0	0	0	0	2	0	0	1
Total	0	1	0	0	0	10	2	0	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

II SEMESTER

ENGLISH FOR EFFECTIVE COMMUNICATION

COURSE OUTCOMES (COs)

CO1: Cog: C: Ability to *identify* the features of a technical project report and Knowledge on the linguistic competence to write a technical report

CO2: Cog: Syn: Ability to *integrate* both technical COURSE skill and language skill to write a project.

CO3: Aff: (Res):Confidence to *present* a project in 10 to 15 minutes

CO4: Cog: C The learner *identifies* and absorbs the pronunciation of sounds in English Language and learns how to mark the stress in a word and in a sentence properly `

CO5: Psy: P: The program enables the speaker speaks clearly and fluently with confidence and it trains the learner to listen actively and critically

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL201	ENGLISH FOR EFFECTIVE COMMUNICATION	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.5:0:0.5	2	0	0	0	4

SYLLABUS

UNIT	Content	Hours Allotted						
I	Basic principles of good technical writing , Style in technical writing, out lines and abstracts, language used in technical writing: technical words, jargons etc	9						
II	Special techniques used in technical writing : Definition, description of mechanism, Description of a process, Classifications, division and interpretation	9						
III	Report/ project layout the formats: chapters, conclusion, bibliography, annexure and glossary, Graphics aids etc - Presentation of the written project 10 – 15 minutes	9						
IV	Sounds of English Language; vowels, consonants, diphthongs , word stress, sentence stress, intonation patterns, connected speech etc. - Vocabulary building – grammar, synonyms and antonyms, word roots, one-word substitutes, prefixes and suffixes, idioms and phrases.	9						
V	Reading comprehension – reading for facts, meanings from context, scanning, skimming, inferring meaning, critical reading, active listening, listening for comprehension etc.	9						
	<table border="1" style="width: 100%; border-collapse: collapse; margin: 0 auto;"> <thead> <tr> <th style="width: 33%;">Lecture</th> <th style="width: 33%;">Self Study</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">30Hours</td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">60 Hours</td> </tr> </tbody> </table>	Lecture	Self Study	Total	30Hours	30 Hours	60 Hours	
Lecture	Self Study	Total						
30Hours	30 Hours	60 Hours						

TEXT

1. Technical Writing – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)

2. Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

Software for lab:

- **English Teaching software** (Young India Films)

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	2	1	1
CO2	0	0	0	0	0	0	2	1	1
CO3	0	0	0	0	0	0	2	1	1
CO4	0	0	0	0	0	0	2	0	0
CO5	0	0	0	0	0	0	1	1	0
Total	1	0	0	0	0	0	9	4	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENVIRONMENTAL STUDIES

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1. Cog: (R and U):*Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2.Cog: U :*Illustrate* the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3. Cog: R, Aff: Receiving; *identify* the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

CO4. Cog: (U & Anal):*Explain* the socio-economic, policy dynamics and *practice* the control measures of global issues for sustainable development.

CO5. Cog: (U & App): *Recognize* the impact of population and the concept of various welfare programs, and *apply* the modern technology towards environmental protection.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XES202	ENVIRONMENTAL STUDIES	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	1.5: 0 :0.5	2	0	0	0	3

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.	9
II	ECOSYSTEMS AND BIODIVERSITY Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids –	9

	Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.				
III	ENVIRONMENTAL POLLUTION Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide.	9			
IV	ENERGY AND WATER CONSERVATION Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.	9			
V	HUMAN POPULATION AND THE ENVIRONMENT Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies.	9			
			Lecture	Self Study	Total
			30 hours	15 hours	45 hours
TEXT BOOKS					
<ol style="list-style-type: none"> 1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, 2003. 					
REFERENCE BOOKS					
<ol style="list-style-type: none"> 1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009. 2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001. 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012. 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003. 					

5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007.
6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006.

E RESOURCES

1. <http://www.e-booksdirectory.com/details.php?ebook=10526>
2. <https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science>
3. <https://www.free-ebooks.net/ebook/What-is-Biodiversity>
4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
5. <http://bookboon.com/en/pollution-prevention-and-control-ebook>
6. <http://www.e-booksdirectory.com/details.php?ebook=8557>

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	2	1	0	0	1
CO2	0	0	0	0	1	1	1	0	0
CO3	0	0	0	0	1	1	1	0	0
CO4	0	0	0	0	1	1	1	0	0
CO5	0	0	0	1	1	0	1	0	0
Total	1	0	0	1	6	4	4	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XGL203A/ XGL203B	VANIHA TAMIL/ ENGLISH FOR EMPLOYABILITY	3	0	0	3
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

University Mandatory Language Course(LAN) Common Syllabus to all UG (Arts and Science Programmes)

ADVANCED FINANCIAL ACCOUNTING

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: U, *Describe* the special transactions such as consignment and joint venture basis.

CO2: Cog (Ap): Psy (Set): *Prepare* accounting for inland branches and departmental accounts

CO3: Cog: (Ap) *Prepare* accounting for dissolution for partnership firm.

CO4: Cog: (An), *Compare* and contrast the hire purchase and installment purchase system

CO5: Cog (Ap): Psy (Set): *Prepare* cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet using Tally package.

SEMESTER II					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO204	ADVANCED FINANCIAL ACCOUNTING	4	1	1	6
PREREQUISITES	NIL	L	T	P	Hour
C:P:A	5:0:1	4	1	2	7

SYLLABUS

UNIT	Content	Hours Allotted
I	ACCOUNTING FOR SPECIAL TRANSACTIONS a) Consignment b) Joint Venture	12+3+3
II	ACCOUNTING FOR INLAND BRANCHES Dependent branch; Debtors system, stock and debtor system; Final accounts system; Independent branch. DEPARTMENTAL ACCOUNTS - Distinction between departments and branches - Allocation of Common expenses - expenses which cannot be allocated - Inter departmental transfer at cost or selling price.	12+3+3
III	ACCOUNTING FOR DISSOLUTION OF PARTNERSHIP FIRM Dissolution of a partnership firm –Modes of dissolution of a firm; Insolvency of partners; sale to a limited company- Gradual realization of assets and piecemeal distribution	12+3+3
IV	HIRE-PURCHASE AND INSTALLMENT PURCHASE SYSTEM Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Instalment purchase system; After sales service.	12+3+3
V	COMPUTERIZED ACCOUNTING SYSTEM Computerized Accounting System (Tally package); Creation of	12+3+3

	Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.				
	Theory Exam shall carry 80 and Practical 20 marks. Theory exam will be of 3 hours but in case of computerized accounts practical exam will be of 2 hours.				
		Lecture	Tutorial	Practical	Total
		60 Hours	15 Hours	15 Hours	90 Hours
TEXT					
1. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & sons, New Delhi 2. T.S Reddy and A. Murthy. Financial Accounting, Margham Publishers Pvt, Ltd, Chennai. 3. S.P. Jain and K.C. Narang -Advanced Accounting ,Kalyani Publishers, Calcutta.					
REFERENCE					
1. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy :Kitab Mahal, Allahabad. 2. Chakhroborthy - Advanced Accounting, S. Chand & Co, New Delhi. 3. S.P. Iyengar - Advanced Accounting, Sultan Chand & sons, New Delhi. 4. Sukla M.C and Grewal T.S Advanced Accounting, S. Chand & Co, New Delhi.					

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	0	0	0	0	1
CO2	2	1	0	0	1	0	0	0	1
CO3	2	2	0	1	0	0	1	0	0
CO4	1	1	0	1	0	0	0	0	1
CO5	1	0	0	2	0	0	1	1	1
Total	8	5	0	4	1	0	2	1	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: Ap, *understand* the provisions of Administration of Company Law registration and formation of a company

CO2: Cog: Ap, *Analyze* various documents required for formation and to sustain a company

CO3: Cog: Ap, *Understand the duties and responsibilities of* directors and Key managerial personnel and various kinds of meetings

CO4: Cog: Ap, *Apply the* Provisions relating to payment of Dividend and audit the books of records of a company

CO5: Cog: Ap, *understand* the Concept of Corporate Social Responsibility

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO205	CORPORATE LAWS	4	1	0	5
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.5:0:0.5	4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction Administration of Company Law- Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents-on-line registration of a company.	12+3+0
II	Documents Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.	12+3+0
III	Management Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings</i> : Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Corporate Social Responsibility Committee	12+3+0
IV	<i>Dividends, Accounts, Audit</i> : Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial	12+3+0

	Audit. Winding Up: Concept and modes of Winding Up. Insider Trading, Whistle Blowing: Insider Trading; meaning & legal provisions; Whistle blowing : Concept and Mechanism				
V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility- Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate- Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models- Codes, and Standards on CSR	12+3+0			
	<table border="1"> <tr> <td>Lecture 60 hours</td> <td>Tutorial 15 hours</td> <td>Total 75 hours</td> </tr> </table>	Lecture 60 hours	Tutorial 15 hours	Total 75 hours	
Lecture 60 hours	Tutorial 15 hours	Total 75 hours			
Text Books					
1. MC Kuchhal, <i>Modern Indian Company Law</i> , Shri Mahavir Book Depot (Publishers), Delhi.					
2. GK Kapoor and Sanjay Dhamija, <i>Company Law</i> , Bharat Law House, Delhi.					
3. Anil Kumar, <i>Corporate Laws</i> , Indian Book House, Delhi					
Reference Books:					
1. Reena Chadha and Sumant Chadha, <i>Corporate Laws</i> , Scholar Tech Press, Delhi.					
2. Avtar Singh, <i>Introduction to Company Law</i> , Eastern Book Company					

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	0	1	2	0	0	0	1
CO2	1	1	0	1	1	0	1	0	1
CO3	1	0	0	0	0	0	2	1	1
CO4	1	0	0	0	1	1	2	1	1
CO5	0	1	0	0	0	1	1	1	1
Total	4	4	0	2	4	2	6	3	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

OFFICE AUTOMATION

COURSE OUTCOMES

On the successful completion of this course students would be able to

- CO1.Cog:** *Understand* the usage and applications of computers in Business
CO2. Cog, A_pApplythe dynamics of Preparing Power Point Presentations
CO3.Cog: R Adopt the procedures utilized in Spreadsheet and its Business Applications.
CO4.Cog: R Find Models and methods of generally used Spreadsheet functions
CO5. Cog:RExplain Security issues and measures

SEMESTER – II					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCO206	OFFICE AUTOMATION	4	0	1	5
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	4.5:0:0.5	4	0	2	6

SYLLABUS

UNITS	CONTENT	HOURS						
I	Word Processing: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities	12+0+3						
II	Preparing Power Point Presentations: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities	12+0+3						
III	Spreadsheet and its Business Applications: concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs	12+0+3						
IV	Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions	12+0+3						
V	Database Management System: Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. Prevention of Virus: Network security- Security issues and measures- security threats and attachés- prevention	12+0+3						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Lecture	Practical	Total				
Lecture	Practical	Total						

		60 hours	15 hours	75 hours		
TEST BOOKS						
1. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, New Delhi, 2014						
2. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication,2012						
REFERENCE						
1. Deepak Bharihoka, Fundamentals of Information Technology, Excel Book, New Delhi, 2012						
2. V. Rajaraman, Introduction to Information Technology, PHI. New Delhi, 2012						
3. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India New Delhi, 2011						
4. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals, 2011						

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	2	0	0	1	0	1
CO2	0	0	0	2	0	0	1	1	0
CO3	0	0	0	2	0	0	2	1	1
CO4	0	0	0	2	0	0	2	1	1
CO5	0	0	0	1	0	0	0	0	1
Total	1	0	0	9	0	0	4	3	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Semester III

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES:

On the successful completion of this course students would able to

CO1.Cog: R *Find* inverse of a matrix through determinant method.

CO2. Cog, A_p*Apply* the Rules of differentiation

CO3.Cog: RFind Simple and compound interest. Rates of interest.

CO4.Cog: RFind Central Tendency and Standard deviation

CO5. Cog:RFind correlation and regression coefficients

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNIT	Content	Hours Allotted						
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0						
II	Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12+6+0						
III	Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+6+0						
IV	Univariate Analysis : Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+6+0						
V	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+6+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60 Hours</td> <td>30 Hours</td> <td>90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						

TEXT BOOKS

1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004).
2. Gupta .S.C and Kapoor .V.K, "Fundamentals of Mathematical Statistics", 11th Extensively revised edition, Sultan Chand & Sons, (2007).

REFERENCES

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	0
CO2	1	1	2	0	0	0	0	0	0
CO3	0	0	0	0	1	0	1	0	1
CO4	1	1	1	0	1	0	1	1	1
CO5	1	1	1	0	1	0	1	1	1
Total	4	4	6	0	3	0	3	2	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORPORATE ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, **Apply** the provisions of Companies Act for issue, forfeiture and reissue of shares.

CO2: Cog: Ap, **Prepare** final accounts of corporate entities.

CO3: Cog: Ap, **Construct** consolidated balance sheet of amalgamated company (merger and purchase method).

CO4: Cog: Ap, **Construct** consolidated balance sheet of holding company.

CO5: Cog: Ap, *Make use of* relevant schedules (New Format) to prepare final statement of accounts of banking company.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO302	CORPORATE ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares - Redemption of preference shares. Issue and Redemption of Debentures. Minimum Alternate Tax-Basic provisions of MAT	12+6+0						
II	Final Accounts Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. Valuation of Goodwill and Valuation of Shares Concepts and calculation: simple problem only	12+6+0						
III	Amalgamation of Companies Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.	12+6+0						
IV	Accounts of Holding Companies Minority Interest - Cost of Control - Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded).	12+6+0						
V	Banking company Accounts: Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account (Form B of Schedule III) and Balance Sheet with Relevant Schedules (Form A of Schedule III - New Method) - Non Performing Assets. <i>Non-interest income -significance in Indian banking- accounting.</i>	12+6+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 hours</td> <td>30 hours</td> <td>90 hours</td> </tr> </table>	Lecture	Tutorial	Total	60 hours	30 hours	90 hours	
Lecture	Tutorial	Total						
60 hours	30 hours	90 hours						

Text Books

1. Gupta R.L. & Radhaswamy M. Corporate Accounting, Sultan Chand & Sons, New Delhi
2. Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai.

Reference Books:

1. Shukla M.C & Grewal, T.S- Advanced Accounts – S.Chand & Co. Ltd, New Delhi
2. Jain & Narang - Advanced Accountancy, Kalyani Publishers.
3. Iyengar S.P. - Advanced Accounting, recent edition, Sultan Chand & Sons, New Delhi

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	1	1	0	1	0	1
CO2	2	2	0	1	0	0	1	1	1
CO3	1	2	0	0	2	1	1	0	0
CO4	1	2	0	0	2	1	1	0	0
CO5	2	2	0	0	0	0	1	1	0
Total	8	10	0	2	5	2	5	2	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INCOME TAX AND TAX PLANNING-I

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, **Define** the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, **Make use of** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, **Explain** tax planning related to salaries and property income.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO303	INCOME TAX AND TAX PLANNING-I	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Basic Concepts: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), gross total income, total income, agricultural Income Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), residential status Sec 5 & 6.	12+6+0
II	Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation -Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG.	12+6+0
III	Income from House Property - Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value	12+6+0
IV	Income from Capital Gains - Short term and Long term gains-Transfer of Capital asset Sec 2 (47) - Certain transactions that do not constitute transfer Sec 47- Computation of capital gains- Capital gains under different circumstances-exemption of capital gains to different assesses Sec 54, 54B,54C, 54D, 54EC,54F, and 54G.	12+6+0
V	Tax Planning for salaries and property income. Tax Planning vs Tax Management - Tax Evasion - Tax Avoidance.	12+6+0

THEORY: 30% PROBLEMS:70%

	Lecture	Tutorial	Total	
	60 Hours	30 Hours	90 Hours	
Text Book				
1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017				
Reference Book				
1. T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,Margham Publication, Chennai. 2017				
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017				
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	0	0	0	1
CO2	2	2	1	0	2	1	1	0	1
CO3	2	2	1	0	2	1	1	0	1
CO4	2	2	1	1	1	1	1	0	1
CO5	2	2	1	1	1	2	1	0	1
Total	10	10	5	3	7	5	4	0	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

E-COMMERCE & E-GOVERNANCE

On the successful completion of this course students would able to

CO1.Cog: *Understand* the usage and applications of e-commerce business models

CO2. Cog, A_pApplythe dynamics of world wide web and internet

CO3.Cog: R Adopt the Models and methods of e-payment systems

CO4.Cog: R Find the procedures utilized in E-governance.

CO5. Cog:RPropound On-line Business Transactions and itsapplications

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO304	E-COMMERCE & E-GOVERNANCE	3	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	3	1	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	Introduction: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online-types of E-Commerce, e-commerce business models: Introduction, key elements of a business model and categorizing major E-commerce business models - forces behind ecommerce.	9+6+0
II	Technology used in E-commerce: The dynamics of world wide web and internet- meaning- evolution and features- Designing -building and launching e-commerce website :A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website	9+6+0
III	E-payment System: Models and methods of e-payments: Debit Card, Credit Card, Smart Cards, e-money - digital signatures; procedure, working and legal position, payment gateways, online banking - meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting - risks involved in e-payments.	9+6+0
IV	E-governance: E-government, need of e-governance, e-assistance, e- democracy, e-administration, citizen services, e-procurement, Mobile government, Law and policies, IT Act, Right for Information Act, Introduction to various TAX Payable, Purchase & Tender procedures and E-filing of Information.	9+6+0

V	On-line Business Transactions: E-commerce applications in various industries - banking, insurance, payment of utility bills, online- marketing, e-tailing - popularity, benefits, problems and features- online services : financial, travel and career , auctions, online portal, online learning, publishing and entertainment- Online shopping	9+6+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Practical</td> <td>Total</td> </tr> <tr> <td>45 Hours</td> <td>30 hours</td> <td>75 Hours</td> </tr> </table>	Lecture	Practical	Total	45 Hours	30 hours	75 Hours	
Lecture	Practical	Total						
45 Hours	30 hours	75 Hours						

TEXT BOOKS

- 1 Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. G. David Garson, *Public Information Technology and E-Governance: Managing the Virtual State* (Paperback)

REFERENCES

1. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
2. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
3. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
4. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
5. Sushila Madan, *E-Commerce*, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

Expected Skill	Assessment Tool Through Lab Practical
Make use of Information Technology	Applications of On-line Business Transactions

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	1	2	0	1	0	0
CO2	1	0	0	3	1	0	2	0	0
CO3	1	0	0	3	1	1	1	0	0
CO4	1	0	0	2	1	1	0	0	1
CO5	1	0	0	2	1	1	1	0	1
Total	5	0	0	11	6	3	5	0	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

Disaster Management

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XUM306	DISASTER MANAGEMENT	0	0	0	0
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Disaster Management – University Mandatory Course Common Syllabus to all UG Programme

SEMESTER IV
INCOME TAX AND TAX PLANNING-II

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog: Ap, *Make use of* Sec 29 to 37 provisions under Income Tax Act to ascertain taxable income from business or profession.

CO2: Cog:Ap, *Apply* Sec 56 to 59 provisions under Income Tax Act to calculate taxable income from residuary sources and clubbing (Sec 60 to 62&64) and set off and carry forward losses. (Sec 70 -80)

CO3: Cog: Ap, *Computation of* Gross Total Income by using Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G provisions under Income Tax Act.

CO4: Cog:Ap, *Make use of* provisions under Income tax Act to compute taxable income of individual, firms and association of persons.

CO5: Cog: Ap, *Identify taxable* income of companies by using Income tax Act.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO401	INCOME TAX AND TAX PLANNING-II	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Income from Business or Profession- Basic Principles for arriving at business income –Method of accounting – scheme of business deductions – specific deductions Sec 30, 31, 33AB, 35, 36 – specific disallowances Sec 40 under the Act- Deemed business profits chargeable to tax Sec 41 – undisclosed income - compulsory maintenance of account- Audit of accounts Sec 44AB– Cost of acquisition in certain cases under sec 43C-specific provisions for computing incomes on estimated basis under sec 44AD, 44AE.	12+6+0
II	Income from residuary sources- Deductions in computing income under this head Sec 56 to 59. - Clubbing of income Sec 60, 61, 62, 64 - Deemed Incomes Sec 68 and Sec 69 - Set off and carry forward of losses Sec 70 to 80 -Income Exempt from tax.	12+6+0
III	Permissible deductions from Gross Total Income Sec 10 to 13, Sec 86, Sec 80C, 80CCC, 80CCD, 80CCE, 80CCD,80CCG,80DD, 80DDB, 80E,80G - Rebates-Filing of Returns- E- Filing , Income Tax Authorities Sec 139 (1),	12+6+0

	4A, 4B, 4C. Sec 139(1A), 139 93), 139 (4) 139 (5), 139 (9).							
IV	Assessment of individual's total income - Assessment of firms Sec 184 and Sec 185 and association of persons. Alternate Minimum Tax- Basic provisions relating to applicability of the AMT to different taxpayers	12+6+0						
V	Taxation of Companies - Domestic Company- Foreign Company- Minimum alternate Tax Sec 115JB- Tax on distributed profits of Domestic companies- Tax provisions for Limited Liability Partnerships. Tax Planning for Business Income. (simple problems)	12+6+0						
	THEORY: 40% PROBLEMS:60%							
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 Hours</td> <td>30 hours</td> <td>90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						
Text Book								
1. Dr. VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2017								
Reference Book								
1. T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai. 2017.								
2. P.Gaur, D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2017								
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2017								

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	1	1	2	0	1
CO2	1	2	1	1	1	1	1	1	1
CO3	2	2	2	2	0	1	1	1	0
CO4	2	2	2	1	0	1	2	0	1
CO5	2	2	2	1	0	1	1	1	1
Total	5	5	8	6	2	5	7	3	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

On the successful completion of this course students would be able to

CO1: Cog: U, **Explain** the importance of human resources in an organization.

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe** identifying the training need, implementation, monitoring and assessment procedures of training

CO4: Cog: (U), **Understanding** the importance of Performance appraisal system.

CO5: Cog: U, **State** the significance of compensation for employee and grievance redresses.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO402	HUMAN RESOURCE MANAGEMENT	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Human Resource Management: HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies.	15+3+0
II	Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction.	15+3+0
III	Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	15+3+0
IV	Performance appraisal system; nature and objectives; techniques of performance appraisal ; potential appraisal and employee counseling; job changes - transfers and promotions.	15+3+0
V	Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and	15+3+0

	redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.		
	Lecture	Tutorial	Total
	75 Hours	15 Hours	90 Hours
Test Books			
1.Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.			
Reference Books			
1.Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.			
2. Decenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.			
3.C.B.Gupta , Human Resource management Sultan Chand & Sons, New Delhi.			

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	0	0	0	0	1	1
CO2	1	0	1	0	0	0	1	1	1
CO3	2	0	1	1	2	0	1	1	1
CO4	1	0	2	0	0	1	0	1	1
CO5	1	0	1	1	1	1	2	1	0
Total	6	1	6	2	3	2	4	5	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL MANAGEMENT

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: U, *Explain* time value, risk, and return concepts.

CO2: Cog: Ap, *Apply* techniques for estimating the cost of capital and *understand* sources of finance.

CO3: Cog: Ap, *Construct* the management corporate leverage and capital structure.

CO4: Cog: Ap, *Identify* Working capital requirement.

CO5: Cog: U, *Apply* Long term investment decisions.

IV SEMESTER					
COURSE CODE	COURSE NAME	Category			
XCO403	FINANCIAL MANAGEMENT	L	T	P	C
		4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization – Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12+6+0
II	Sources of Finance and Cost of Capital - Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital	12+6+0
III	Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12+6+0
IV	Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management	12+6+0
V	Long term investment decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	12+6+0

	(Weightage of Marks:(Problem – 80%, Theory – 20%))			
	Lecture	Tutorial	Total	
	60 Hours	30 hours	90 hours	
TEXT BOOKS				
1. Prasanna.Chandra, Financial Management, TMH, New Delhi.				
2.M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.				
REFERENCE BOOKS:				
1. Sharma and Gupta, Financial Management, Kalyani Publishers.				
2.I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.				

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	0	1	0	1	0	1
CO2	2	1	0	0	1	0	1	0	1
CO3	1	1	0	0	1	0	1	0	1
CO4	1	0	1	0	0	0	0	0	1
CO5	1	0	1	0	1	0	0	0	0
Total	7	3	3	0	4	0	3	0	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENTREPRENEURSHIP FOR MODERN BUSINESS

COURSE OUTCOMES

On the successful completion of this course students would able to

CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth

CO2: Cog, U, **Explain** contemporary role models in Indian business

CO3: Cog, U, **Explain** role of Public and private system of stimulation

CO4: Cog, U, **Understand** the Significance of writing the business plan/ project proposal.

CO5: Cog, U, **Describe** the possibilities of Mobilising resources for start-up.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO404	ENTREPRENEURSHIP FOR MODERN BUSINESS	2	2	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	2	2	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	10
II	Entrepreneurship and Micro, Small and Medium Enterprises Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution	15
III	Public and private system of stimulation: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	10
IV	Sources of business ideas and tests of feasibility: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control-preparation of project report (various	15

	aspects of the project report such as size of investment- nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions				
V	Mobilising Resources: Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.				10
		Lecture	Tutorial	Total	
		30 Hours	30 Hours	60 Hours	
Text Books					
1. Kuratko and Rao, <i>Entrepreneurship: A South Asian Perspective</i> , Cengage Learning.					
2. Robert Hisrich, Michael Peters, Dean Shepherd, <i>Entrepreneurship</i> , McGraw-Hill Education.					
References:					
1. Desai, Vasant. <i>Dynamics of Entrepreneurial Development and Management</i> . Mumbai, Himalaya Publishing House.					
2. Dollinger, Mare J. <i>Entrepreneurship: Strategies and Resources</i> . Illinois, Irwin.					
3. Holt, David H. <i>Entrepreneurship: New Venture Creation</i> . Prentice-Hall of India, New Delhi.					
4. Plsek, Paul E. <i>Creativity, Innovation and Quality</i> . (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.					

Expected Skills	Assessment Tool Through Group Mini Project
1. Effective communication—including written skills	writing the business plan/ project proposal
2. Team work- the ability to work with members	preparation of project report

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	2	1	1	0	0	1	0
CO2	0	0	0	0	1	0	1	1	1
CO3	1	0	1	0	0	0	1	1	1
CO4	1	0	1	1	1	1	1	1	1
CO5	1	0	1	0	1	0		1	1
Total	5	0	5	2	4	1	3	5	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - V
PRACTICAL COST ACCOUNTING

COURSE OUTCOMES

On the successful completion of this course students would be able to

CO1: Cog: Ap, Understanding various elements of cost and costing techniques of valuation of cost .

CO2: Cog: U, **Outline** the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Application** costing techniques for contract work and process industry.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCO501	PRACTICAL COST ACCOUNTING	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre.	12+6+0
II	Material Purchase and Control - Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock, Just-in Time and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12+6+0
III	Labour Cost Control – Labour Turnover : Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives : Time and Piece Rate - Taylor’s Merricks and Gantt’s Task - Premium Bonus System - Halsey, Rowan and Emerson’s Plans. Calculation of Earnings of Workers.	12+6+0
IV	Overheads - Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of	12+6+0

	Machine Hour Rate. Contract Costing: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.							
V	Process Costing: Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss. Book Keeping in Cost Accounting: Integral and non-integral systems - Reconciliation of cost and financial accounts	12+6+0						
<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60 Hours</td> <td>30 hours</td> <td>90 Hours</td> </tr> </table>			Lecture	Tutorial	Total	60 Hours	30 hours	90 Hours
Lecture	Tutorial	Total						
60 Hours	30 hours	90 Hours						
(Weightage of Marks, problems 70%, theory 30%)								
Text Books								
1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi 2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai								
Reference Books								
1. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi. 2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi 3. Lal, Jawahar. <i>Cost Accounting</i> . Tata McGraw Hill Publishing Co., New Delhi. 4. Nigam, B.M. Lall and I.C. Jain. <i>Cost Accounting: Principles and Practice</i> . Prentice Hall of India, New Delhi.								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	2	0	0	0	0	0	1
CO2	1	0	2	1	0	0	1	1	1
CO3	1	0	2	1	0	0	1	1	1
CO4	1	0	2	1	0	0	1	1	1
CO5	1	0	2	1	0	0	1	1	1
Total	5	1	10	4	0	0	4	4	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER – V					
COURSE CODE	COURSE NAME	Category			
XCO504	INTERNSHIP PROGRAMME	L	T	P	C
C:P:A	1.5:0:0.5	0	0	0	2

CO1: Cog (U) *Relate* classroom theory with workplace practice

CO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.

CO3: Affective (Value) *demonstrates teamwork* and time management.

CO4: Psychomotor (Perception,Set) *Describe* and *Display* hands-on experience on practical skills obtained during the programme.

CO5: Cog (E) *Summarize* the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain

Simpson's Taxonomy of the Psychomotor Domain

Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	0	0	0	0	0
CO2	0	0	0	0	1	3	0	1	0
CO3	0	0	0	0	0	0	1	1	1
CO4	0	0	1	2	0	0	0	1	2
CO5	0	0	0	0	0	0	3	0	1
Total	2	0	1	2	1	3	4	3	6

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - VI

PRINCIPLES AND PRACTICES OF AUDITING

COURSE OUTCOMES

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

CO1: Cog, U, *Explain* the types of audit and objectives of audit.

CO2: Cog, U, *Summarize* audit planning and conduct of audit.

CO3: Cog, U, *Explain* Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, *Explain* the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor

CO5: Cog, U, *Summarize* audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE	COURSE NAME	L	T	P	C
XCO601	PRINCIPLES AND PRACTICES OF AUDITING	5	1	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	5:0:1	5	1	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities- Vouching of cash transactions- Vouching of Trading Transaction	15						
II	Audit of Companies: Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013	15						
III	Company Auditor: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	15						
IV	Audit Report -characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	15						
V	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit-Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided-audit techniques and tools; Auditing Standards	15						
	<table border="1" style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">75 Hours</td> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">90 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	75 Hours	15 Hours	90 Hours	
Lecture	Tutorial	Total						
75 Hours	15 Hours	90 Hours						

Text Book

1. B.L.Tandon , Practical Auditing. S Chand Pvt., Ltd.
2. Dinkar Pagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi

Reference Books

1. Sharma T.R., Auditing Principles & Problems, Sahitya Bhawan, Agra
2. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	2	0	1	2	2	2	1
CO2	2	1	0	0	0	2	2	1	1
CO3	2	0	1	0	1	2	1	2	1
CO4	0	0	0	0	0	2	1	1	1
CO5	0	0	0	1	1	1	1	2	1
Total	7	3	3	1	3	9	7	8	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

B.COM. SYLLABUS
COMMUNICATION SKILLS IN ENGLISH

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog: K: Choose and *identify* different styles to various forms of public speaking skills and presentation skills.

CO2:Cog: K,U: *Understand* and identify the proper tone of language required in writing and speaking.

CO3: Psy: A: *Adapting* the speech structures and developing the speech outline.

CO4: Aff: R: Ability to *communicate* and develop presentation skills.

CO5: Psy: R: **Calibrates** the speaker to face the audience without any anxiety.

SEMESTER I						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL101	COMMUNICATION SKILLS IN ENGLISH	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1:0:1	2	0	0	2	4

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	INTRODUCTION TO PUBLIC SPEAKING: Functions of oral communication; skills and competencies needed for successful speech making; importance of public speaking skills in everyday life and in the area of business, social, political and all other places of group work.	6						
II	MANUSCRIPT , impromptu, rememorized and extemporaneous speeches; analyzing the audience and occasion; developing ideas; finding and using supporting materials.	6						
III	ORGANIZATION OF SPEECH; introduction, development and conclusion; language used in various types of speeches; Adapting the speech structures to the Audience; paralinguistic features.	6						
IV	BASIC TIPS; how to present a paper/assignment etc; using visual aids to the speeches; using body language to communicate.	6						
V	PUBLIC SPEAKING AND SPEECH ANXIETY ,public speaking and critical listening, Speech practice (4-6 speeches per student).	6						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Practice</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">60 Hours</td> </tr> </tbody> </table>	Lecture	Practice	Total	30 Hours	30 Hours	60 Hours	
Lecture	Practice	Total						
30 Hours	30 Hours	60 Hours						

TEXT

1. Technical Writing – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)
2. Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

FUNDAMENTALS OF FINANCIAL ACCOUNTING

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog:AP, Prepare financial statements in accordance with Generally Accepted Accounting Principles.

CO 2: Cog:AP,*Prepare* Bank Reconciliation Statement and to *identify* and rectify errors.

CO3 : Cog:An,*Compare, Contrast and solve* single entry to double entry system.

CO4 : Cog:AP,*Calculate* account current, average due date and insurance claims

CO5 : Cog:AP,*Calculate* depreciation on fixed assets.

COURSE CODE XCG102	SUBJECT NAME	Category			
PREQUISITES – NIL	FUNDAMENTALS OF FINANCIAL ACCOUNTING	L	T	P	C
		4	2	0	6
C:P:A		L	T	P	H
4.50:0:1.50		4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted		
I	FINAL ACCOUNTS: Introduction - Manufacturing Account -Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.	12+6+0		
II	RECTIFICATION OF ERRORS- <i>Bank Reconciliation Statement.</i>	12+6+0		
III	SINGLE ENTRY- Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.	12+6+0		
IV	ACCOUNT CURRENT- Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.	12+6+0		
V	DEPRECIATION, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.	12+6+0		
		LECTURE	TUTORIAL	TOTAL
		60	30	90

TEXT BOOKS

1. T.S.Reddy&A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.
2. M.C.Shukla, T.S.Grewal. Advanced Accounts (volume I) recent edition, S.Chand& Co., Ltd., New Delhi.

REFERENCE BOOKS:

1. R.S.N. Pillai, Bagawathi&S.Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand& Co. Ltd., New Delhi.
2. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, Ludhiana.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	1	1	0	1
CO2	2	0	1	0	0	0	1	0	1
CO3	2	1	1	0	0	0	0	0	1
CO4	2	0	0	0	0	1	0	0	1
CO5	1	1	0	0	1	1	0	0	1
Total	9	3	2		2	3	2	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ORGANISATION AND MANAGEMENT

Course Outcomes (Cos):

Students would be able to

CO1: Cog: (U), (Eva), **Summarise** the nature, process and importance and forms business organisation.

CO2: Cog: (U), **Discuss** the process and size of business units and plant location.

CO3: Cog: (An), (U) **Summarise** the nature, process of business management as well as Compare **and contrast** the contributions of Indian and International Management Thinkers.

CO4: Cog: (U), **Discuss** the process and types of planning and decision making and organising.

CO5: Cog: (U), (Creating), Aff: (Val), **Explain** the strategies of effective managerial control system, coordination and **Defend** the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland.

COURSE CODE XCG103	SUBJECT NAME	Category			
PREREQUISITES - NIL	BUSINESS ORGANISATION AND MANAGEMENT	L	T	P	C
C : P : A		4	1	0	5
4 : 0 : 1		L	T	P	Hrs
		4	1	0	5

SYLLABUS

Units	CONTENT	Hours allotted
I	EVOLUTION OF BUSINESS: Nature and scope of business- Forms of business organization- Sole trader ship-Partnership-Joint stock company-Cooperatives-Public enterprises.	12+3+0
II	SIZE OF THE BUSINESS UNIT: Plant location -factors-Weber's theory of location Plant layout and product layout-Merits and limitations-Industrial Estates Trade Associations and chambers of commerce.	12+3+0
III	MANAGEMENT: Definition-nature-functions-levels-Management Vs Administration-Schools of Management thought-contributions by F.W.Taylor-Henry Fayol-Elton Mayo.	12+3+0
IV	PLANNING: Nature-planning process-steps-planning premises importance-limitations- MBO-Organizing-Line, staff and functional Departmentation-bases Delegation-centralization and decentralization.Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.	12+3+0
V	MOTIVATION: Theories-importance-Leadership-theories-styles-Controlimportance-Traditional and modern techniques. Co-ordination - Need - Type and Techniques Problems in Coordination. Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control	12+3+0

	System.			
		Lecture	Tutorial	Total
		60	15	75
Text Book:				
1. Business organisation and Management- C. B. Gupta - Sultan Chand & Sons New Delhi				
REFERENCE BOOKS:				
1. Business organization and Management-M.C. Shukla- S. Chand & Co. New Delhi				
2. Business organization and Management -Reddy and Gulshan- S.Chand& Co. New Delhi				
3. Business Management-L. M.Prasad-Sultan Chand Co.New Delhi				
4. Business organization and Management -Y.K.Bhushan-Sultan Chand &Co. New Delhi.				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	0	1	1	0	0	0	0
CO2	1	0	1	0	0	0	0	0	0
CO3	2	1	0	0	1	0	0	0	0
CO4	2	1	0	0	1	0	0	0	1
CO5	1	1	0	0	1	1	0	0	1
Total	9	4	1	1	4	1	0	0	2
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS ECONOMICS

Course Outcomes (COs):

Students would be able to

CO1: Cog. (U): **Discuss** the basics concepts, scope and importance of micro and macro economics.

CO2: Cog: (An) **Analyze** the law of demand and supply.

CO3: Cog (E), (An) **Analyze** the law of Diminishing Marginal Utility, Equip marginal Utility, Indifference Curve Law of Variable Proportion and Laws of Returns to Scale.

CO4: Cog (Cre), Aff (Res) **Formulate different** product pricing based on the different markets condition and **illustrate** different markets.

CO5: Cog (Und), Aff (Valuing) **Summarize** the nature and principles of Public Expenditure and Public Finance and **criticize** the basic problems in the national income.

COURSE CODE XCG104	SUBJECT NAME	Category			
		L	T	P	C
		4	1	0	5
PREREQUISITE NIL	BUSINESS ECONOMICS	L	T	P	H
C : P : A = 4 : 0 : 1		4	1	0	5

SYLLABUS

Units	CONTENT	Hours allotted		
I	INTRODUCTION TO ECONOMICS: Definition – Scope and Importance of Business Economics – Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency – micro and macro economics relating to business.	12+3+0		
II	DEMAND AND SUPPLY FUNCTIONS: Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept, and Equilibrium Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply, determinants of supply.	12+3+0		
III	CONSUMER UTILITY : Law of Diminishing Marginal utility – Equip marginal Utility – Indifference Curve – Definition, Properties and equilibrium- Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale Cost Classification – Break Even Analysis	12+3+0		
IV	PRODUCT PRICING: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	12+3+0		
V	NATIONAL INCOME: National Product and National Income – per Capital Income problem – Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.	12+3+0		
		Lecture	Tutorial	Total
		60	15	75

Text Book

1. S. Shankaran, Business Economics - Margham Publications - Chennai -17

Reference Books:

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.

2. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04. 19

3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.

4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 5

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	0	1	0	0	0	1
CO2	2	1	1	0	1	0	0	0	1
CO3	2	1	0	0	0	0	1	0	1
CO4	2	1	0	0	1	0	0	0	1
CO5	1	1	0	0	1	0	0	0	1
Total	10	6	2	0	4	0	1	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PRINCIPLES OF MARKETING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Summarize* the concept of marketing, marketing mix, marketing environment and micro and macro marketing.

CO2: Cog:U, *Explain* the meaning of product, product planning and development, product life cycle and branding.

CO3: Cog:U, *Demonstrate* the concept of pricing and factors affecting pricing.

CO4: Cog (U): Aff (Res), *Compile* the elements of promotional mix and CRM.

CO5: Cog:U, *Explain* channels of distribution and Recent trends in Marketing.

SUB CODE	SUBJECT NAME	L	T	P	C
XCG105	PRINCIPLES OF MARKETING	4	1	0	5
PREREQUISITE		L	T	P	H
NIL					
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	MARKETING: Meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.	12+3+0						
II	PRODUCT: Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labeling, Standardization - ISO Series and AGMARK.	12+3+0						
III	PRICING: Meaning - objectives - Factors affecting pricing - methods and types of pricing-Factors influence consumer behavior.	12+3+0						
IV	PROMOTION: Meaning - Need - Promotional Mix- Advertising - Sales promotion Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).	12+3+0						
V	CHANNELS OF DISTRIBUTION: Meaning - Wholesalers and Retailers - Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing-Recent trends in Marketing-Retail Marketing-Online Marketing-Green Marketing.	12+3+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60Hours</td> <td style="text-align: center;">15</td> <td style="text-align: center;">75Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60Hours	15	75Hours	
Lecture	Tutorial	Total						
60Hours	15	75Hours						

TEXT BOOK

1. R.S.N. Pillai&Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.

Books for References

1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010.

2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.
3. Stanton Willam, I.S.andcharlesFutrell - Fundamentals of Marketing - Mc Grew Hill Book Co., 2000.
4. Monga&ShaliniAnand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1	1	0	0	0	0	0	0
CO2	2	1	1	0	1	1	1	0	1
CO3	3	1	1	0	1	1	1	0	1
CO4	2	1	0	0	1	1	1	0	1
CO5	1	0	0	0	0	0	0	0	1
Total	11	4	3	0	3	3	3	0	4
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES (Cos):

Students would be able to

CO1:Cog:(Rem),(Un) Relate and Interpret the human ethics and human relationships.

CO2:(Un),(Ap) Explain and Apply gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) Classify and Develop the identify of human rights and their violations.

CO4: Cog:(Un),Cog:(An) Classify and Dissect necessity of human rights and report on violations.

CO5:Cog:(Rem), Cog:(Res) List and respond to family values, universal brotherhood, fight against corruption by common man and good governance

COURSE CODE	COURSE NAME	L	T	P	SS	C
	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	0	0	0	0	0
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5:0:0.5	3	0	0	0	3

SYLLABUS

UNITS	CONTENT	Hours allotted
I	HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality.	7+0+0
II	GENDER EQUALITY: Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambedkar, ThanthaiPeriyar and Phule to Women Empowerment	9+0+0
III	WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges- Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.	9+0+0
IV	HUMAN RIGHTS: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and	9+0+0

	protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment							
V	GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	11+0+0						
	<table border="1"> <thead> <tr> <th>LECTURE</th> <th>SELF STUDY</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">45</td> <td style="text-align: center;">-</td> <td style="text-align: center;">45</td> </tr> </tbody> </table>	LECTURE	SELF STUDY	TOTAL	45	-	45	
LECTURE	SELF STUDY	TOTAL						
45	-	45						

REFERENCES:

7. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
8. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
9. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
10. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
11. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
12. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).

ENGLISH FOR EFFECTIVE COMMUNICATION

COURSE OUTCOMES (COs)

CO1: Cog: C: Ability to *identify* the features of a technical project report and Knowledge on the linguistic competence to write a technical report

CO2: Cog: Syn: Ability to *integrate* both technical COURSE skill and language skill to write a project.

CO3: Aff: (Res): Confidence to *present* a project in 10 to 15 minutes

CO4: Cog: C The learner *identifies* and absorbs the pronunciation of sounds in English Language and learns how to mark the stress in a word and in a sentence properly `

CO5: Psy: P: The program enables the speaker speaks clearly and fluently with confidence and it trains the learner to listen actively and critically.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XGL201	ENGLISH FOR EFFECTIVE COMMUNICATION	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	Hour
C:P:A	1.50:0:0.50	2	0	0	2	4

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	BASIC PRINCIPLES OF GOOD TECHNICAL WRITING: Style in technical writing, out lines and abstracts, language used in technical writing: technical words, jargons etc.	9						
II	SPECIAL TECHNIQUES USED IN TECHNICAL WRITING: Definition, description of mechanism, Description of a process, Classifications, division and interpretation.	9						
III	REPORT/ PROJECT LAYOUT THE FORMATS: chapters, conclusion, bibliography, annexure and glossary, Graphics aids etc - Presentation of the written project 10 – 15 minutes.	9						
IV	SOUNDS OF ENGLISH LANGUAGE; vowels, consonants, diphthongs , word stress, sentence stress, intonation patterns, connected speech etc. - Vocabulary building – grammar, synonyms and antonyms, word roots, one-word substitutes, prefixes and suffixes, idioms and phrases.	9						
V	READING COMPREHENSION: Reading for facts, meanings from context, scanning, skimming, inferring meaning, critical reading, active listening, listening for comprehension etc.	9						
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Lecture</th> <th style="width: 33%;">Self Study</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">30Hours</td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">60 Hours</td> </tr> </tbody> </table>	Lecture	Self Study	Total	30Hours	30 Hours	60 Hours
Lecture	Self Study	Total						
30Hours	30 Hours	60 Hours						

TEXT BOOK:

1. Technical Writing – April, 1978, by Gordon H. Mills (Author), John A. Walter (Author)

2. Effective Technical Communication: A guide for scientists and Engineers. Author: Barun K. Mitra, Publication: Oxford University press. 2007

Software for lab: English Teaching software (Young India Films)

ENVIRONMENTAL STUDIES

COURSE OUTCOMES (Cos):

Students would be able to

CO1. Cog: (R and U); *Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2.Cog: U; Illustrate the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3. Cog: R, Aff: Receiving;*identify* the facts, consequences, preventive measures of major pollutions and *recognize* the disaster phenomenon

CO4. Cog: (U & Anal): *Explain* the socio-economic, policy dynamics and *practice* the control measures of global issues for sustainable development.

CO5. Cog: (U & App): *Recognize* the impact of population and the concept of various welfare programs, and *apply* the modern technology towards environmental protection.

SEMESTER II						
COURSE CODE	COURSE NAME	Category				Credits
		L	T	P	SS	
XES201	ENVIRONMENTAL STUDIES	2	0	0	0	2
PREREQUISITES	NIL	L	T	P	SS	H
C:P:A	2.5: 0 :0.5	2	0	0	1	3

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	<p>INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY</p> <p>Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.</p>	9

9. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012.
10. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003.
11. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007.
12. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006.

E RESOURCES

7. <http://www.e-booksdirectory.com/details.php?ebook=10526>
8. <https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science>
9. <https://www.free-ebooks.net/ebook/What-is-Biodiversity>
10. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
11. <http://bookboon.com/en/pollution-prevention-and-control-ebook>
12. <http://www.e-booksdirectory.com/details.php?ebook=8557>

VANIHA TAMIL / ENGLISH FOR EMPLOYABILITY- Common to all

COMMERCIAL LAW

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog: U, **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, **Interpret** necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, **Illustrate** the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: U, **Explain** the essentials of partnership, rights and duties of partners under Partnership Act 1932.

CO5: Cog: U, **Summarize** the effects of dishonour of negotiable instruments under Negotiable Instruments Act 1881.

SEMESTER III						
COURSE CODE XCG204	SUBJECT NAME	Category				
		L	T	P	SS	Credits
	COMMERCIAL LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	Hour
C:P:A =4.5:0:0.5		4	1	0	1	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	THE INDIAN CONTRACT ACT, 1872: Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts.	12+3+0
II	THE SALE OF GOODS ACT, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights.	12+3+0
III	CONSUMER PROTECTION ACT, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in service, unfair trade practice, and restrictive trade practice.Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction.	12+3+0
IV	THE INDIAN PARTNERSHIP ACT, 1932: General Nature of Partnership -Rights and duties of partners-Registration and dissolution of a firm.	12+3+0
V	NEGOTIABLE INSTRUMENTS ACT,1881: Definition-Acceptance and negotiation- Rights and liabilities of Parties-	12+3+0

	Dishonour of negotiable Instrument- Hundis-Bankers and Customers.			
		Lecture	Tutorial	Total
		60 Hours	15 Hours	75 Hours
Text Book				
1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014				
Reference				
1. Desai T.R, “Indian Contract Act, Sale of Goods Act S.C. Sarkar& Sons Pvt. Ltd., Kolkata, 1968				
2. KhergamwalaJ.S, “The Negotiable Instruments Act”, N.M.TripathiPvt. Ltd, Mumbai, 1975				
3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	0	0	1	1	1	0	1
CO2	2	1	0	0	1	0	1	0	1
CO3	2	1	0	0	1	1	1	0	1
CO4	2	1	0	0	0	0	1	0	1
CO5	2	1	0	0	0	0	1	0	1
Total	10	6	0	0	3	2	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

CORPORATE ACCOUNTING

COURSE OUTCOMES (COs)

Students would be able to

CO1: Cog: Ap, Students would be able to *Apply* the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog: Ap, Students would be able to *Apply* various methods of valuation of goodwill and Shares

CO3: Cog: Ap, Students would be able to *Apply Construct* Consolidated balance sheet after Amalgamation

CO4: Cog: Ap, Students would be able to Make *use of* relevant schedules (New Format) of Banking company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Cog: Ap, Students would be able to *Make use of* relevant schedules (New Format) to prepare final statement of accounts of Insurance company.

COURSE CODE XCG205	SUBJECT NAME	Category			
		L	T	P	CREDITS
	CORPORATE ACCOUNTING	4	2	0	6
PREREQUISITE NIL		L	T	P	H
C:P:A = 4.50:0:1.50		4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	ISSUE OF SHARES: Company- Introduction-Characteristics of company-Shares-Issue of Shares - at Par, Premium and Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares.	12+6+0
II	VALUATION OF GOODWILL AND SHARES : Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Valuation of shares - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method - Valuation of Rights Issue.Problems.	12+6+0
III	AMALAMATION AND ABSORPTION : Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded)	12+6+0
IV	BANKING COMPANY ACCOUNTS: Bank Accounts: Rebate on Bills Discounted-Interest in Doubtful Debts-	12+6+0

	Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) - Non-performing Assets (NPA).			
V	INSURANCE COMPANY ACCOUNTS: Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method).			12+6+0
		Lecture	Tutorial	Total
		60 Hours	30 Hours	90 Hours
TEST BOOKS				
1. Gupta R.L. & Radhaswamy M. recent edition, Sultan Chand & Sons, New Delhi				
REFERENCE				
1. Shukla M.C. Grewal, T.S. Gupta S.C. - Advanced Accounts – recent edition, S.Chand & Co. Ltd, New Delhi				
2. Jain & Narang - Advanced Accountancy, recent edition, Kalyani Publishers				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	0	1	0	1
CO2	2	0	0	0	1	0	0	0	1
CO3	2	2	0	0	1	0	1	0	1
CO4	1	0	0	0	1	1	0	0	1
CO5	1	0	0	0	1	1	0	0	1
Total	8	3	0	0	5	2	2	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

BUSINESS MATHEMATICS AND STATISTICS

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog: R **Find** inverse of a matrix through determinant method.

CO2.Cog, A**Apply** the Rules of differentiation.

CO3.Cog: R **Find** Simple and compound interest.

CO4.Cog: R **Find** Central Tendency and Standard deviation

CO5. Cog:R**Find** correlation and regression coefficients

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	2	0	6
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.50:0:1.50	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	MATRICES: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+6+0						
II	DIFFERENTIAL CALCULUS: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12+6+0						
III	BASIC MATHEMATICS OF FINANCE: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+6+0						
IV	UNIVARIATE ANALYSIS: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.	12+6+0						
V	SIMPLE LINEAR CORRELATION ANALYSIS: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	12+6+0						
	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 30%;">Lecture</td> <td style="width: 30%;">Tutorial</td> <td style="width: 40%;">Total</td> </tr> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">30 Hours</td> <td style="text-align: center;">90 Hours</td> </tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						

TEXT BOOKS

1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004).

2. Gupta .S.C and Kapoor .V.K, “Fundamentals of Mathematical Statistics”, 11th Extensively revised edition, Sultan Chand & Sons, (2007).

REFERENCES

1. Vittal. P. R, Business Mathematics and Statistics, Margham Publications, Chennai (1988).
2. Bhardwaj.R.S ,”Business Statistics”, JBA publishers, 1999 Reprint (2013)
3. Srinivasa.G , “Business Mathematics and Statistics”, 1st Edition 2002, Reprint (2010)
4. P.Navaneetham, Business Mathematics and Statistics, Jay’s Publications Trichy.
5. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	0	0	1	1	0	0	0	0	0
CO2	0	1	1	1	0	0	0	0	0
CO3	1	0	1	1	1	0	1	0	1
CO4	0	0	2	0	2	0	1	0	1
CO5	1	1	1	1	1	0	1	0	1
Total	2	2	6	4	4	0	3	0	3
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

DIRECT TAX LAWS

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, *Define* the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, *Make use of* Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, *Make use of* Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, *Make use of* Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, Explain tax planning related to salaries and property income.

SEMESTER III					
COURSE CODE	SUBJECT NAME	CATEGORY			CREDITS
		L	T	P	
XCG302	DIRECT TAX LAWS	4	1	0	5
PREQUISITE - NIL		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	BASIC CONCEPTS: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), agricultural Income, Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), gross total income, total income, Tax evasion, avoidance, and tax planning- residential status Sec 5 & 6.	12+3+0
II	INCOME FROM SALARIES (SEC 15, 16 AND 17) : Scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation-Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. (Simple problems)	12+3+0
III	INCOME FROM HOUSE PROPERTY: Sec 23 to 27 of Income Tax Act - Computation of Annual value Sec 23, Deductions from annual Value. (Simple problems).	12+3+0
IV	INCOME FROM OTHER SOURCES: (Simple problems)	12+3+0
V	TAX MANAGEMENT: Tax deduction at source Sec 192 to 206; Advance payment of tax Sec 208 to 219; Assessment procedures; Tax planning for individuals. Filing of Return Sec 139 (1) 139(3), 139(4), 139(5), 139(9); Best judgement Assessment Sec 144 and 145(2); PAN Sec 139 (A).	12+3+0

	THEORY: 50%	Lecture	Tutorial	Total	
	PROBLEMS:50%	60 Hours	15 Hours	75 Hours	
Text Book:					
1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.					
Reference Book:					
1.T.S.Reddy, Y.HariPrasad Reddy, Income Tax Theory Law and practice,MarghamPublication,Chennai.					
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.					
3. Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra.					

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	3	0	0	1	2	1	0	1
CO2	1	0	0	0	1	1	1	0	1
CO3	1	0	0	0	1	1	1	0	1
CO4	1	0	0	0	1	1	1	0	1
CO5	1	1	0	1	1	2	1	0	1
Total	5	4	0	1	5	7	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

COMPUTER APPLICATIONS IN BUSINESS

COURSE OUTCOMES (Cos):

Students would be able to

CO1.Cog:*Understand* the usage and applications of computers in Business

CO2.Cog,Ap*Apply* the dynamics of Preparing Power Point Presentations

CO3.Cog: R*Adopt* the procedures utilized in Spreadsheet and its Business Applications.

CO4.Cog: R*Find* Models and methods of generally used Spreadsheet functions

CO5. Cog:R*Explain* Security issues and measures

SEMESTER III					
COURSE CODE XCG303	SUBJECT NAME	CATEGORY			
		L	T	P	CREDITS
	COMPUTER APPLICATIONS IN BUSINESS	2	0	2	4
PREREQUISITE NIL		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	WORD PROCESSING: Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents Creating Business Documents using the above facilities.	6+0+12
II	PREPARING PRESENTATIONS: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.	6+0+12
III	SPREADSHEET AND ITS BUSINESS APPLICATIONS: Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions.	6+0+12
IV	CREATING BUSINESS SPREADSHEET: Creating spreadsheet in the area of: Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression.	6+0+12
V	DAY BOOKS: Trial balance – Profit and Loss account — Balance sheet. Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report - Bank Reconciliation Statement.	6+0+12

		Lecture	Tutorial	Total		
		30 Hours	60	90 Hours		

TEXT BOOK

1. S. Jaiswal, "IT Today", Galgotia publication private ltd., New Delhi, 2004.

BOOKS FOR REFERENCE

1. Suresh K Basendra,, " Computers Today", Galgotia publication private Ltd., New Delhi, 2001

Expected Skills	Assessment Tools
Make use of Word processing	Through Practical Laboratory work
Create Presentation skill	Through seminar
Create Spread sheets	Through Practical Laboratory work
Make use of spreadsheet in business	Through Practical Laboratory work
Working with Balance sheet	Through Practical Laboratory work

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	3	0	0	2	0	1
CO2	1	0	0	3	0	0	2	0	1
CO3	0	0	2	3	0	0	2	0	1
CO4	0	0	2	3	0	0	2	0	1
CO5	1	0	2	3	0	0	2	0	1
Total	3	0	6	15	0	0	10	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

DISASTER MANAGEMENT
University Mandatory– Common to all

COMPANY LAW

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: U, **Explain** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).

CO2: Cog: U, **Compare and contrast** Memorandum of Association and Articles of Association.

CO3: Cog: U, **Summarize the** Rights and liabilities of company shareholders.

CO4: Cog: U, **Describe** powers and duties of company directors and procedure for convening statutory and other meetings.

CO5: Cog U, **Explain** circumstances and the procedure for winding up of the company

IV SEMESTER						
SUB CODE XCG401	SUBJECT NAME	L	T	P	SS	C
	COMPANY LAW	4	1	0	0	5
PREREQUISITE NIL		L	T	P	SS	H
C:P:A =4:0:1		4	1	0	1	5

SYLLABUS

UNIT S	CONTENT	Hours Allotted
I	INTRODUCTION TO COMPANIES ACT, 1956 AND 2013: Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company –Case Study.	12+3+0
II	DOCUMENTS: Memorandum of Association, <i>Doctrine of Ultra Vires</i> , Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study.	12+3+0
III	RIGHTS OF SHAREHOLDERS: Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company , termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study.	12+3+0
IV	RIGHTS OF DIRECTORS: Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study.	12+3+0
V	WINDING UP: Meaning & types, consequences under which the Company can wind up, Case Study.	12+3+0

		Lecture	Tutorial	Self study	Total	
		60 Hours	15 hours	15 hours	90 hours	
Text Book:						
1.Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014						
Reference Books						
1.Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015						
2.Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012						
3. Ghosh P.K. &Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001						

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	0	1	0	0	0	0
CO2	2	0	0	0	1	1	3	0	1
CO3	1	0	0	0	1	0	1	0	1
CO4	2	0	0	0	1	1	2	0	1
CO5	2	0	0	0	1	1	2	0	1
Total	9	1	0	0	5	3	8	0	4
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FUNDAMENTALS OF COST ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog: Ap, **Understand** various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for submission.

CO2: Cog: U, **Outline** the procedure for purchase, storing, issue and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Apply** costing techniques for contract work.

SEMESTER IV					
COURSE CODE XCG402	SUBJECT NAME	Category			
		L	T	P	CREDITS
	FUNDAMENTALS OF COST ACCOUNTING	4	1	0	5
PREREQUISITE - NIL		L	T	P	H
C:P:A = 3.50:0:1.50		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	COST ACCOUNTING: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.	12+3+0
II	MATERIAL PURCHASE AND CONTROL: Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12+3+0
III	LABOUR COST CONTROL: Labour Turnover- Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives: Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.	12+3+0
IV	OVERHEADS: Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.	12+3+0
V	CONTRACT COSTING: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contact - Escalation Clause - Cost	12+3+0

	Plus Contract - Contract Account.			
	(Weightage of Marks, problems 70%, theory 30%)			
	Lecture	Tutorial	Total	
	60 Hours	15 Hours	75 Hours	
Text Books				
1.S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi				
2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai				
Reference Books				
1. S. P. Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.				
2. S. N. Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi				

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	0	0	1	0	1
CO2	3	0	0	0	1	0	1	0	1
CO3	3	0	0	0	1	0	1	0	1
CO4	3	0	0	0	1	0	1	0	1
CO5	2	0	0	0	1	1	1	0	1
Total	9	0	0	0	4	1	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

E COMMERCE

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, **Classify** and compare the e-commerce business models.

CO2: Cog, U, **Discuss** the security and encryption to protect the networks.

CO3: Cog, U, **Describe** the IT & Cyber Crimes Act 2000.

CO4: Cog, U, **Explain** the models of e payment.

CO5: Cog, U, **Describe** different types on line business transactions.

SEMESTER IV					
COURSE CODE XCG403	SUBJECT NAME E COMMERCE	Category			
		L	T	P	CREDITS
		2	0	2	4
PREREQUISITE – Nil		L	T	P	H
C:P:A= 3:0:1		2	0	4	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION: Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).	6+0+12
II	SECURITY AND ENCRYPTION: Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients).	6+0+12
III	IT ACT 2000 AND CYBER CRIMESIT ACT 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.	6+0+12
IV	E-PAYMENT SYSTEM: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.	6+0+12

V	ON-LINE BUSINESS TRANSACTIONS: Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc)	6+0+12		
		30 Hours	60 Hours	90 Hours

TEXT BOOK:

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education

REFERENCE BOOKS:

1. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed., McGraw Hill Education
2. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning
3. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
4. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
5. Sushila Madan, E-Commerce, Taxmann
6. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co

Expected Skill	Assessment Tool
Make use of Information Technology	Through Lab Practical
	Applications of On-line Business Transactions

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	1	3	2	0	1	0	1
CO2	2	0	0	2	1	1	1	0	1
CO3	2	1	0	0	1	2	1	0	1
CO4	1	0	0	3	1	1	1	0	1
CO5	1	0	0	3	1	1	1	0	1
Total	8	1	1	11	6	5	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL

COURSE OUTCOMES (COs):

Students would be able to

CO1: Cog, U, **Outline** types of accounting, Journal, Ledger, trial balance.

CO2: Cog, Ap, **Create** Company and preparation of final accounts.

CO3: Cog, Ap, **Construct** types of voucher and trial balance.

CO4: Cog, An, **Illustrates** the stock items and stock group.

CO5: Aff, Org, **Compare** purchase and sales order processing

SEMESTER V					
COURSE CODE XCG501	SUBJECT NAME	Category			
		L	T	P	C
PRE REQUISITE-NIL	FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL	4	0	1	5
C:P:A= 3.50:0:1.50		L	T	P	H
		4	0	2	6

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	INTRODUCTION TO ACCOUNTING: Meaning -Types of Accounts - Journal -ledger-Trial balance.	12+0+6						
II	ACCOUNTING PACKAGES: Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.- Accounting Features.	12+0+6						
III	ACCOUNTING VOUCHERS: Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	12+0+6						
IV	INVENTORY MASTERS: Creation, alteration and deletion of Stock groups, Stock Categories, Stock items-Stock group.	12+0+6						
V	BATCH WISE DETAILS: Bill of materials-Purchase and sales order processing - Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.	12+0+6						
	<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Practical</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">30Hours</td> <td style="text-align: center;">90Hours</td> </tr> </tbody> </table>	Lecture	Practical	Total	60 Hours	30Hours	90Hours	
Lecture	Practical	Total						
60 Hours	30Hours	90Hours						

Text books

1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I)
2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.(Units II, III,IV,V)

Books for references

1. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, NewDelhi.
2. V. Srinivasavallaban, (2006), Computer Applications in Business, SultanChand and sons,

Chennai.

3.Tally – Accounting software S. Palanivel – Margham Publications

4.Computer Applications in Business – Dr. Rajkumar

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	0	0	0	0	0	0	3	0
CO2	1	1	0	3	0	0	3	3	1
CO3	1	1	0	3	0	0	3	3	1
CO4	1	1	0	3	0	0	3	3	1
CO5	1	1	0	3	0	0	3	3	1
Total	7	4	0	12	0	0	12	15	4
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

ENTREPRENEURSHIP

COURSE OUTCOMES (Cos):

- CO1: Cog, U, **Explain** factors stimulating entrepreneurship and obstacles in entrepreneurial growth.
- CO2 Cog, App, **Identify** problems and strategies for rural entrepreneurship development.
- CO3 Cog, U, **Explain** role of SIDCO, SIDBI and DIC and problems of MSME.
- CO4 Cog, U, **Describe** Government Policy of Entrepreneurship Development.
- CO5 Cog, U, **Explain** Feasibility and Viability analysis in Project management.

V SEMESTER					
SUB CODE XCG502	SUBJECT NAME	L	T	P	C
	ENTREPRENEURSHIP	2	0	2	4
PRE - REQSITE		L	T	P	H
C:P:A =3:0:1		2	0	4	6

SYLLABUS

.UNITS	CONTENT	Hours Allotted
I	ENTREPRENEURSHIP: Introduction Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.	6+0+12
II	ENTREPRENEURSHIP AND MICRO, SMALL AND MEDIUM ENTERPRISES: Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution.	6+0+12
III	PUBLIC AND PRIVATE SYSTEM: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.	6+0+12
IV	SOURCES OF BUSINESS IDEAS AND TESTS OF FEASIBILITY: Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of	6+0+12

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	0	0	0	1	1	1	3	1
CO2	2	0	0	0	1	1	1	3	1
CO3	2	0	0	0	1	1	1	3	1
CO4	2	0	2	2	1	1	1	3	1
CO5	2	0	2	1	1	1	1	3	1
Total	11	0	4	3	5	5	5	15	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

MANAGEMENT ACCOUNTING

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog (Ap): *Make use of* ratio analysis and *interpret* it.

CO2: Cog (Ap): *Construct* cash flow statements as per AS3.

CO3: Cog (Ap): *Utilize* budgetary controlling technique for decision making.

CO4: Cog (An): *Application* of standard costing techniques and marginal costing.

CO5: Cog (Ap): *Make use of* various techniques of capital budgeting for decision making.

VI SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCG601	MANAGEMENT ACCOUNTING	4	1	0	5
PRE-REQUISITE		L	T	P	H
C:P:A = 4:0:1		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	MANAGEMENT ACCOUNTING: Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.	12+3+0						
II	FUND FLOW STATEMENT: Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.	12+3+0						
III	BUDGET AND BUDGETARY CONTROL : Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.	12+3+0						
IV	VARIANCE ANALYSIS AND MARGINAL COSTING: Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.	12+3+0						
V	CAPITAL BUDGETING: Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.	12+3+0						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">75 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75 Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75 Hours						

Text books

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication

Reference Books:

1. Management Accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
2. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
3. Management Accounting by Hingorani&Ramanthan – S.Chand& Co, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	2	2	2	0	1	0	1
CO2	2	0	1	1	0	1	1	0	1
CO3	2	1	2	0	1	1	1	0	1
CO4	2	1	1	0	1	1	1	0	1
CO5	2	1	1	0	0	0	1	0	1
Total	10	5	7	3	4	3	5	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

AUDITING PRACTICES

COURSE OUTCOMES (Cos):

Students would be able to

CO1: Cog, U, **Explain** the types of audit and objectives of audit.

CO2: Cog, U, **Summarize** audit planning and conduct of audit.

CO3: Cog, U, Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, **Explain** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of company auditor

CO5: Cog, U, **Summarize** preparation of audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER VI					
COURSE CODE XCG 602	SUBJECT NAME	Category			CREDITS
		L	T	P	
	AUDITING PRACTICES	4	1	0	5
PREREQUISITE- NIL		L	T	P	H
C:P:A =3.5:0:1.5		4	1	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	INTRODUCTION: Definition – Utility of auditing – Types of audit, Objectives of audit.	9+3+0						
II	PLANNING AND CONDUCT OF AUDIT: Audit Note Book – Audit Working Papers - Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor	15+3+0						
III	AUDIT SAMPLING: Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return). Verification & Valuation of Assets & Liabilities.	12+3+0						
IV	COMPANY AUDITOR: Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics.	12+3+0						
V	AUDIT REPORT: characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	12+3+0						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Lecture</th> <th style="text-align: center;">Tutorial</th> <th style="text-align: center;">Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">60 Hours</td> <td style="text-align: center;">15 Hours</td> <td style="text-align: center;">75Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	60 Hours	15 Hours	75Hours	
Lecture	Tutorial	Total						
60 Hours	15 Hours	75Hours						

Text Books

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S. Sudharsanam- S. Chand publishing, New Delhi.

Reference Books

1. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
2. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
3. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	0	0	0	1	3	2	0	1
CO2	2	1	2	0	0	3	2	0	1
CO3	2	1	2	0	1	3	1	0	1
CO4	0	0	0	0	0	3	2	0	1
CO5	1	1	1	1	1	3	1	0	1
Total	6	3	5	1	3	15	8	0	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

PERSONAL SELLING AND SALESMANSHIP

COURSE OUTCOME (Cos):

Students would be able to

CO1 : Cog: R, *Definition* and meaning of personal selling and salesmanship.

CO 2: Cog: U, *Demonstrate* the buying motives.

CO3 : Cog: U, *Explain* the selling process.

CO4 : Cog: U, *Demonstration* and presentation of sales report.

CO5 : Cog: U, *Explain* the duties and responsibilities of sales manager.

COURSE CODE XCG603	SUBJECT NAME	Category			
PREREQUISITE – Nil C:P:A 3:0:1	PERSONAL SELLING AND SALESMANSHIP	L	T	P	C
		2	0	2	4
		L	T	P	H
		2	0	4	6

SYLLABUS

UNITS	CONTENT	Hours allotted
I	INTRODUCTION TO PERSONAL SELLING: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.	6+0+12
II	BUYING MOTIVES: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.	6+0+12
III	SELLING PROCESS: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities.	6+0+12
IV	SALES REPORTS: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling.	6+0+12
V	SALES MANAGER: Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen.	6+0+12
	LECTURE	PRACTICAL
	30Hours	60Hours
		TOTAL
		90 Hours

TEXT BOOKS

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill

REFERENCE BOOKS:

1. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
2. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
3. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
4. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
5. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

Expected Skill	Assessment tools
Develop communication skills	Through Seminar
Use a variety of marketing skills	Organising in- house sales expo

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	0	0	0	1	2	2	2	1
CO2	1	0	0	0	1	1	1	1	1
CO3	1	0	1	0	1	1	2	2	1
CO4	1	0	0	0	0	2	2	2	1
CO5	0	0	0	0	0	2	2	2	1
Total	5	0	1	0	3	8	9	9	5
Scaled Value									

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

M.COM. SYLLABUS

BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE

LEARNING OBJECTIVE:

To facilitate a clear understanding of the economic concepts, theory of managerial relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO102	BUSINESS ETHICS, CORPORATE SOCIAL RESPONSIBILITY AND GOVERNANCE	3	0	0	3
PREREQUISITES	YCOE305A	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the factors affecting business ethics and corporate moral excellence.	Cognitive Affective	Understanding Receiving
CO2	<i>Discuss</i> the Ethical issues in Operation and Purchase Management.	Cognitive Affective	Understanding Receiving
CO3	<i>Examine</i> the Ethical issues in Marketing Strategy and consumerism.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> the Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements.	Cognitive Affective	Understanding Receiving
CO5	<i>Elaborate</i> Corporate Social Responsibility (CSR).	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction: Business Ethics-Definition–Meaning nature and objectives of ethics; Meaning and nature of business ethics; Factors affecting business ethics – Ethical Organization – characteristics of an ethical organization ; Corporate Moral Excellence – Corporate Citizenship Theories of Ethics – Utilitarian, Separatist and integrative view of ethics; Stage of ethical consciousness in business; Relationship between law and moral standards.	10+0+0
II	Ethical issues in Human Resource Management: The Principle of ethical Hiring – Equality of opportunity – ethics and remuneration – ethics in retirement Ethical issues in Operation and Purchase Management – Quality Control; Ethical Problems and dilemmas in Operations Management; Role of Purchase Manager – Code of ethics for purchases ; Ethical issues in Global buyer –Supplier relationships.	8+0+0
III	Ethical issues in Marketing Strategy: Ethical issues in Marketing Mix – Product – Price – Promotion – Place – Process –People – Physical evidence; Ethical issues and Consumerism –	8+0+0

	Consumer Protection – Consumer Welfare – Consumer delight – Consumer Rights .							
IV	Ethical issues in Finance: Ethical issues in mergers and acquisitions – hostile takeovers – insider trading – money laundering; Ethical issues in Accounting Professional conduct of accountants; ethics and financial statements – fictitious revenues – Fraudulent timing differences – Concealed liabilities and expenses – fraudulent-disclosures and omissions – Fraudulent valuation of assets – ethical auditing.	9+0+0						
V	Corporate Social Responsibility: Meaning– Definition-Methods – Evaluation; Internal Stakeholders – Share holders –employees – management; External Stakeholders – Consumers –Suppliers – Creditors – Competitors – Community; Global and Local issues in Management – Black money – Poverty – Child Labour – Gender equality and so on. Ethical issues in MNCs; - Environmental ethics – environmental issues in India – Greening and green initiatives – Sustainable Development – Waste Management .	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
(Weightage of Marks, theory 100%)								

Text Books

1. Shailendra Kumar Business Ethics First Edition, Cengage Learning India Pvt. Ltd.
2. Niraj Kumar Mr. Paras Tripathi, Business Ethics, Himalaya Publishing House.

References Books:

1. John R Boatright,(2005), Ethics and the conduct of Business, Pearson Education(Singapore) Pvt.Ltd, Indian Branch, Delhi.
2. Fr.Cyriac K, (1998), Managerial Ethics and Social issues, XLRI, Jamshedpur
3. Fr.McGrath, (1989), SJ Basic Managerial skills for all, Prentice Hall of India, New Delhi.
4. Davis Keith and Blomstorm, (1987), Business, Society and Environment, Tata McGraw – Hill Ltd, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	1	0	1	0	3	1	1	1	0
CO2	1	1	1	1	0	1	1	0	1	1	1
CO3	1	1	0	1	1	1	1	1	0	0	1
CO4	1	1	1	1	0	1	1	0	1	0	1
CO5	1	1	1	1	1	0	1	1	1	1	0
Total	5	4	4	4	3	3	7	3	4	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

LOGISITIC AND SUPPLY CHAIN MANAGEMENT

LEARNING OBJECTIVE:

- To gain the knowledge of possibilities of efficient optimization and management of operation in Logistics Management and also the ability to apply them in the enterprise reality.

COURSE CODE	COURSE NAME	L	T	P	C
YCO103	LOGISITIC AND SUPPLY CHAIN MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the Logistic operations in the business.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Transportation Economics and Pricing in logistic.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the international logistic and supply chain management.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the international insurance in logistic management.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the air transportation and international customs.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization.	10+0+0
II	Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation.	12+0+0
III	International Logistics and Supply Chain Management : Meaning and objectives, importance in global economy, Characteristics of global supply chains,: Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain.	13+0+0
IV	International Insurance – Cargo movements – water damage – Theft – Privacy – pilferage – Other risk – perils with air shipments – Risk Retention – Risk Transfer – Marine Cargo Insurance – Coverage A,B,C classes – Elements of air freight Policy – Commercial Credit Insurance – Size of Vessels, Tonnage, Types of vessels- Container, Combination ships	12+0+0

	– Non vessel operating carriers.			
V	International Air transportation – Types of aircrafts – Air cargo Regulations – Truck and Rail Transportation – Inter model – pipe lines – Packaging objectives – TCL, LCC – Refrigerator – goods – customs duty – Non Traffic barriers – customs cleaning process – International logistics Infrastructure.			13+0+0
		Lecture	Tutorial	Total
		60	-	60
	(Weightage of Marks, theory 100%)			

Text Books:

1. Bowersox, Closs, Cooper, Supply Chain Logistics Management, McGraw Hill.
2. Burt, Dobbler, Starling, World Class Supply Management, TMH.

Reference Books:

1. Donald J Bowersox, David J Closs, Logistical Management, TMH
2. Pierre David, “International Logistics”, Biztantra.
3. Sunil Chopra, Peter Meindl, Supply Chain Management ,Pearson Education, India.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	0	0	1	0	0	0	1	1	0
CO2	1	0	0	0	0	1	0	0	0	0	0
CO3	1	0	0	0	1	1	1	0	1	0	0
CO4	1	0	0	1	1	1	0	0	0	0	0
CO5	2	0	0	1	1	1	1	0	0	0	0
Total	6	0	0	2	4	4	2	0	2	1	0

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED CORPORATE ACCOUNTING

LEARNING OBJECTIVE

To enable the students to have working knowledge in corporate and special accounts and importance of Human Resources Accounting and Machine based accounting

COURSE CODE	COURSE NAME	L	T	P	C
YCO104	ADVANCED CORPORATE ACCOUNTING	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	4.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the Accounting treatment as per AS 14	Cognitive Affective	Understanding Receiving
CO2	<i>Compute</i> Consolidated Balance Sheet As per AS 21	Cognitive Affective	Apply Receiving
CO3	<i>Ascertain</i> the final accounts and balance sheet for insurance and banking companies	Cognitive Affective	Apply Receiving
CO4	<i>Prepare</i> Hotel and Hospital Accounting	Cognitive Affective	Apply Receiving
CO5	<i>Summaries</i> the Human Resource Accounting and International Accounting Standards	Cognitive Affective	Understanding Receiving

syllabus

Units	Content	Hours allotted
I	Amalgamation as per AS 14: Amalgamation as merger & Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Realization of Assets and Liabilities - Closure of books of transferor company - Accounting treatment as per AS 14 in the books of transferee company.	13+0+0
II	Consolidated financial statements As per AS 21: Consolidated Balance Sheet as per AS 21 in the books of holding companies - Calculation of Goodwill, capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits - Mutual Owings.	12+0+0
III	Accounts of Insurance and banking companies: Accounts of Insurance Companies - Final Accounts and Balance sheet of Life Insurance and General Insurance Businesses- Accounts of Banking Companies-Final accounts and Balance Sheet – Provisions for NPA.	12+0+0
IV	Special Accounting: Farm Accounting, Hotel accounting, and Hospital accounting.	10+0+0
V	Emerging Accounting Practices: Inflation Accounting and Human Resource Accounting - Summaries of	13+0+0

	International Accounting Standards (IAS) 1, 2,7, and 8 - Introduction to IFRS.			
	Lecture	Tutorial	Total	
	60	-	60	
(Weight age of Marks Problem 80% and theory 20%)				
Text Books:				
1. Shukla M C, Agrewal T S & Gupta S C, 19th Edition, 'Advanced Accounts' Volume II, S. Chand and Company Ltd., New Delhi.				
2. R. LGupta and Radhasamy, Advanced Accountancy Volume I & II - Sultan Chand and Sons, New Delhi.				
Reference Books:				
1.Jain S. P. and Narang K. L, (2014), Advanced Accountancy Vol. 1 & 2, Kalyani Publishers, New Delhi .				
2. T.S. Reddy & A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	0	1	0	0	1	1	0	0	1	0
CO2	1	2	0	1	1	0	0	1	0	0	1
CO3	2	1	1	1	1	1	0	0	1	0	1
CO4	2	1	0	0	0	0	1	1	0	0	1
CO5	1	0	1	1	0	1	0	0	1	0	1
Total	8	4	3	3	2	3	2	2	2	1	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL MANAGEMENT AND POLICY

LEARNING OBJECTIVE:

To make students understand various issues involved in financial management of a firm and equip them with advanced analytical tools and techniques that are used for making sound financial decisions and policies.

COURSE CODE	COURSE NAME	L	T	P	C
YCO105	FINANCIAL MANAGEMENT AND POLICY	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> objectives Financial decision making and types of financial decisions.	Cognitive Affective	Understanding Receiving
CO2	<i>Make use of</i> Capital budgeting techniques to solve problems	Cognitive Affective	Apply Receiving
CO3	<i>Compute</i> Optimal capital structure and cost of capital using various theories.	Cognitive Affective	Apply Receiving
CO4	<i>Explain</i> various theories of dividend policy	Cognitive Affective	Understanding Receiving
CO5	<i>Estimate</i> of working capital requirement.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction to Financial Management: Nature, scope and objectives of financial management. Financial decision making and types of financial decisions. Finance as a strategic function. Role of finance manager. Agency problem. Stock price maximization and agency costs. Alternatives to stock price maximization. Stakeholders' wealth maximization. Risk-return framework for financial decision making.	8+0+0
II	Capital Budgeting: Nature, significance and kinds of capital budgeting decisions. Cash flow estimation. Capital budgeting techniques- ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR- Capital rationing. Capital budgeting decision under inflation. Capital budgeting decision under uncertainty.	12+0+0
III	Capital Structure: An overview of cost of capital- Specific and WACC. Financial leverage and evaluation of financial plans (EBIT-EPS analysis). Theories of capital structure- NI, NOI, MM Hypothesis without and with corporate taxes, Merton Miller argument with	13+0+0

	corporate and personal taxes, Trade off theory, Pecking order theory, Signaling theory and effect of information asymmetry on capital structure. Optimal capital structure. Determinants of Capital structure in practice.							
IV	Dividend Policy: Forms of dividends. Theories of relevance and irrelevance of dividend in firm valuation (Walter's model, Gordon's Model, MM Hypothesis, Bird-in-hand theory and Dividend signaling theory). Relevance of dividend policy under market imperfections. Traditional and Radical position on dividend. Issues in dividend policy. Types of dividend policies in practice (constant rupee dividend policy, constant dividend payout policy, smooth stream dividend policy etc.) Determinants of dividend policy. Lintner's Model on corporate dividend behavior.	12+0+0						
V	Working Capital Planning and Management: Concept and types of working capital. Operating and cash cycle. Estimation of working capital requirement. Working capital financing. Determinants of working capital. Components of working capital management. Cash management- Baumol's Model and Miller-Orr Model of managing cash. Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis. Inventory management.	15+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table> <p>(Weightage of Marks, Problem 80% theory 20%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

Text Books:

1. Van Horne, James C., *Financial Management and Policy*, Prentice Hall of India.
2. Pandey, I. M., *Financial Management*, Vikas Publishing.

Reference Books:

1. Chandra, P. *Financial Management*, Tata McGraw Hill.
2. Khan, M.Y & Jain, P.K *Financial Management: Text, Problems and Cases*, Tata McGraw Hill.
3. Ehrhardt, M. C. & Brigham E. F, *Corporate Finance*, Indian Edition, Cengage Learning
4. Srivastava, Rajiv and Misra. Anil, *Financial Management*, Oxford University Press.
5. Arthur J. Kewon, John H. Martin, J. William Petty & David F. Scott, *Financial Management: Principles & Application*, Pearson.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INSURANCE MANAGEMENT

LEARNING OBJECTIVE:

To facilitate a theoretical base on fundamentals of Insurance Management.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE106A	INSURANCE MANAGEMENT	3	0	0	3
PREREQUISITES	YCO103	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the Principles of Insurance and new Amendment Act 2015.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> the nature of insurance contract.	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the Insurance and explain its features.	Cognitive Affective	Understanding Receiving
CO4	<i>Summarizes</i> the rural insurance schemes in India.	Cognitive Affective	Understanding Receiving
CO5	<i>Elaborate</i> the functions of IRDA.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Insurance Act 1938: Meaning- Purpose and Need- Benefits of Insurance- Functions- Importance- Principles of Insurance- The insurance laws (Amendment) Act 2015	9+0+0						
II	Insurance Contract: Nature of Insurance Contract- Types of Insurance Contract- Insurance Contract Vs Wagering- Assurance Vs Insurance- Gambling Vs Insurance-	9+0+0						
III	Classification of Insurance: Classification of Insurance - Life Insurance- General Insurance- Fire Insurance-Marine Insurance – Health Insurance	9+0+0						
IV	Rural Insurance in India: Rural insurance scheme in India- Farmers package insurance in India – BimaKavach Yojana- Samajik Suraksha Yojana-Krishi SharmikSamajik Suraksha Yojana	9+0+0						
V	IRDA Act: Insurance Regulatory and Development Authority Act (IRDA) 1999: Functions of IRDA- Agent- Functions of Agent- License- Duration of License- Termination of Agent.	9+0+0						
	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						
(Weightage of Marks, Theory 100%)								

Text Books :

1. Naresh Mahipal, An Introduction to Insurance Laws, Central Law Publications.
2. Mishra M.N. - Insurance Principle & Practice (Sultan Chand & Company Ltd., NewDelhi)

Reference Books:

1. M.N. Mishra & S.B. Mishra, "Insurance Principles and Practices"- S.Chand& Company Ltd. New Delhi, (2011).
2. Dr. P. Perisamy, "Principles & Practice of Insurance" –Himalaya Publishing House Mumbai, (2011)

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	0	0	0	0	1	1	1	1	0
CO2	1	1	1	1	0	0	0	1	0	1	0
CO3	1	1	1	0	1	1	0	0	0	1	1
CO4	1	0	0	0	0	0	0	1	1	0	1
CO5	0	0	0	1	1	1	1	0	0	1	0
Total	5	3	2	2	2	2	2	3	2	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INDIAN FINANCIAL SYSTEM IN MODERN BANKING

LEARNING OBJECTIVE:

To facilitate a clear understanding of the concepts of financial and banking system and significant of economic relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE106B	INDIAN FINANCIAL SYSTEM IN MODERN BANKING	3	0	0	3
PREREQUISITES	YCO101	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the role of Indian financial system.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> the concept of e- banking.	Cognitive Affective	Understanding Receiving
CO3	<i>Interpret</i> the mobile banking system.	Cognitive Affective	Apply Receiving
CO4	<i>Summarise</i> the features of ATM.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> and summarise the key features of Indian financial network.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Nature and Role of Financial System: An overview of the Indian Financial System – Financial Sector Reforms – RBI - Securities and Exchange Board of India.	9+0+0
II	E- Banking: E-Banking – meaning – E-Banking and Financial Services – Risk Management for E-Banking – Internet Banking – Mechanics of Internet Banking – Drawbacks of Internet Baking – Future outlook.	9+0+0
III	Mobile Banking: Mobile Banking – meaning – Services – Security Issues – Telephone Banking – Mechanism – Telephone Banking System – Call Centres.	9+0+0
IV	Electronic Payment System: ATM – Features – Mechanism – Benefits – Shared ATM Network in India – Digital Money – Mode of Issue and Implications – E-Money and Monetary Policy – Policy issues of RBI – Electronic Funds Transfer System – Different e-payment methods - Significance and issue of e-payments in e-commerce,	9+0+0
V	Indian Financial Network: Introduction to Indian Financial Network – Features – Application –	9+0+0

	Recent trends in Indian Banking – Payment Banking. Small Banks - Mudra Banks - Digital Payments - Outsourcing of Non - Core Services - Financial Inclusion - RBI Measures.			
	Lecture	Tutorial	Total	
	45 Hours	--	45 Hours	
(Weightage of Marks, Theory 100%)				

Text Book:

1. K.C. Shekhar and Lakshmy Shekhar, “Indian Banking System”, Vikas Publishing House Pvt Ltd, New Delhi.
2. L.M.Bhole, “Financial Institutions and Markets”, Tata McGraw Hill Publishing Company Limited, Noida, UP.

Books for references:

1. Muraleedhran, “Modern Banking Theory and Practice”, PHI Learning Pvt Ltd, New Delhi.
2. S. Nataraj and R. Parameswaran, “Indian Banking”, S.Chand& Sons Publisher, New Delhi.
3. O.P.Agarwal, “Modern Banking of India”, Himalaya Publishing House, Mumbai
4. P.N.Varshney, S.L.Gupta and T.D.Malhotra, “Principles of Banking”, S.Chand& Sons Publisher, New Delhi.
5. P.Chellasamy, “Modern Banking Management”, Himalaya Publishing House, Mumbai.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	0	1	0	1	0	1	1	1	1	0
CO2	1	1	0	1	0	1	0	1	1	0	1
CO3	1	1	1	1	0	1	0	0	0	0	1
CO4	0	1	1	0	1	0	1	0	0	1	0
CO5	1	1	1	1	0	0	0	1	1	1	1
Total	5	4	4	3	2	2	2	3	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

CORPORATE LAWS

LEARNING OBJECTIVE:

To make the students understand the legal framework with reference to Companies in India.

COURSE CODE	COURSE NAME	L	T	P	C
YCO202	CORPORATE LAWS	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the Difference between Companies Act, 2013 and Companies Act, 1956	Cognitive Affective	Understanding Applying
CO2	<i>Analyze</i> Regulation of Scheduled Industries, Registration and Licensing	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Understand the</i> Regulation and Management of Foreign Exchange	Cognitive Affective	Understanding Receiving Phenomena
CO4	<i>Describe the</i> Provisions relating to Powers of Central Government to Control, effect, seizure and confiscation according to The Essential Commodities Act, 1955	Cognitive Affective	Understanding Applying
CO5	<i>Understand</i> the Compliance regarding discharges causing pollution, Penalties and Offences(Prevention and Control of Pollution) Act, 1981	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Companies Act 2013: Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Managing Director – Provisions relating to various types of meetings. Difference between Companies Act, 2013 and Companies Act, 1956 relating to company administration and governance.	12+0+0
II	IDRA: Industries (Development and Regulation) Act, 1951-Object-Definitions – Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing-Management control of the liquidation company- Effect of Central Government's order – Management and control of undertakings owned by companies in liquidation – Power to provide relief measures – power to exempt special cases – penalties.	13+0+0
III	FEMA: Foreign Exchange Management Act, 1999 – Definitions – Regulation and Management of Foreign Exchange – Authorized person – contravention and penalties – adjudication and penalties – Directorate of Enforcement.	13+0+0

IV	Essential Commodities Act : The Essential Commodities Act, 1955 – Powers of Central Government to Control, effect, seizure and confiscation – Consumer Protection Act 1986 – Definition – Consumer Protection Disputes Redressal Agencies – District Council– Consumer Forum – State Commission– National Commission.	12+0+0						
V	Water (Prevention and Control of Pollution) Act : Water (Prevention and Control of Pollution) Act, 1974 - Definition – functions and powers of various Boards - Compliance regarding discharges causing pollution, Penalties and Offences(Prevention and Control of Pollution) Act, 1981 - Definition – Functions and powers of various Boards – Duties of occupier of specified industries to ensure adherence to standard offences by companies.	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
(Weightage of Marks theory 100%)								

Text Books:

1. Taxann , Corporate Laws-As Amended by Companies (Amdt.) Ordinance 2018, Taxmann Publisher; 39th Edition 2019 edition.
2. Reena Chadha/Sumant Chadha, Corporate Laws (As Per New Companies Act 2103, Scholar Tech Press; 12th Revised and Enlarged edition.

Reference Books:

1. Bar Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice –Sultan Chand and Sons, New Delhi.
3. N.D.Kapoor, Dr.G.K.Kapoor Corporate Laws and Secretarial Practice, Premier Book Company, New Delhi.
4. Tejpal Sheth, Corporate Laws, Taxman Publication, Mumbai.
5. U.K.Chandhary, Economic Legislation – Law & Practice, Sultan Chand & Sons, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	0	1	1	0	0	1	1	1	1	0
CO2	1	0	1	0	1	1	0	0	0	0	1
CO3	0	1	1	1	0	0	0	0	0	0	1
CO4	1	0	1	0	1	1	1	0	1	1	1
CO5	1	0	1	0	1	0	0	1	1	1	0
Total	5	1	5	2	3	2	2	2	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVERTISEMENT AND SALES PROMOTION

LEARNING OBJECTIVE:

To identify and demonstrate the terms and concepts that are commonly used in promotion and advertising, as indicated by performance on tests, projects, and assignments.

COURSE CODE	COURSE NAME	L	T	P	C
YCO203	ADVERTISEMENT AND SALES PROMOTION	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Discuss</i> the Role of Advertising in Marketing Mix and Positioning.	Cognitive Affective	Understanding Receiving Phenomena
CO2	<i>Describe</i> the procedures for Selection of Advertising Agency and <i>measure</i> the effectiveness Advertising Agency	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Explain</i> the Criteria for Selection of apt Media and various Types of Media and Channels	Cognitive Affective	Understanding Receiving Phenomena
CO4	<i>Demonstration</i> the Tools and Techniques of Consumer Sales Promotion	Cognitive Affective	Understanding Receiving Phenomena
CO5	<i>Explain</i> the sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget.	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction to Advertisement: Advertising: Meaning and Framework of Advertising -Defining Advertising; Advertising to Persuade the Buyer- Importance of Advertising in Marketing- Role of Advertising in Marketing Mix and Positioning- Choosing an Advertising Agency- Advertising objective and advertising budgets: allocation of advertising budget and budget appropriation.	12+0+0
II	Advertising process and strategy: Measuring advertising effectiveness, Selection of Advertising Agency, Functions of Advertising Agency, Managing advertising agency and client relationship, Techniques for measuring advertising effectiveness and promotional scene in India, Agency Compensation.	10+0+0
III	Advertising Media: Advertising Media-Role of Media- Criteria for Selection of apt Media - Various Types of Media and Channels- Types of Advertisements- Appeals	13+0+0

	in Advertising- Reliability of Advertisement- Media Research- Media Selection- media planning and scheduling - Advertising Budget-Media Testing- Case Studies on Advertising.							
IV	Sales promotion: Sales Promotion:Introduction, Meaning and Importance of Sales Promotion; Strengths and Limitations of Sales Promotion; Difference between Sales Promotion and Advertising; Tools and Techniques of Consumer Sales Promotion; Trade Promotions; Organising Sales Promotion Campaigns- Estimating manpower requirements for sales department, Planning for manpower recruitment and selection, training and development, placement and induction, motivating sales force, leading the sales force, Compensation and promotion policies, Sales meeting and contest.	13+0+0						
V	Sales Planning: Sales Planning: Importance and Types of sales planning, Sales planning process, Forecasting, Determining sales territories, Sales quota and Sales Budget. Objectives, principles &uses of sales Budget. Analysis of sales volume, Costs and profitability, Managing expenses of sales personnel, Evaluating sales fore performance. Sales Analysis by territories, sales analysis by Sales representatives, sales analysis by product- line, sales analysis by customer	12+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </tbody> </table> <p>(Weightage of Marks theory 100%)</p>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
Text Books:								
<ol style="list-style-type: none"> Philip Kotler, Marketing Management, Pearson Education. New Delhi, 15th edition P.Saravanavel, Advertisement and Salesmanship, Margham Publications. Chennai.2 edition (2012) 								
References Books:								
<ol style="list-style-type: none"> Mahendra Mohan, Advertising Management: Theory& Practice, Tata McGraw Hill Publishing Co. Ltd. New Delhi, 2017. Dr.Mittal and Dr.Agarwal, Salesmanship and Advertisement, Sanjeev prakashan Publishers, 2019 								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	1	1	0	0	2	1	1	1	0
CO2	1	1	0	1	1	1	0	0	0	0	1
CO3	0	1	1	1	0	1	0	0	0	0	1
CO4	0	1	0	1	0	0	1	0	0	1	0
CO5	0	0	0	1	1	0	0	1	1	1	1
Total	2	3	2	5	2	2	3	2	2	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED COST AND MANAGEMENT ACCOUNTING

LEARNING OBJECTIVE:

To create knowledge on various aspects of the branches of cost and management accounting techniques.

COURSE CODE	COURSE NAME	L	T	P	C
YCO204	ADVANCED COST AND MANAGEMENT ACCOUNTING	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> various elements of cost and costing techniques. <i>Analyze</i> the methods of inventory control and pricing	Cognitive Affective	Understanding Receiving Phenomena
CO2	<i>Outline</i> the procedure for purchase of material, storing and issue of materials and valuation of materials.	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Calculate</i> Process costing .	Cognitive Affective	Apply Receiving Phenomena
CO4	<i>Understand</i> the Tools and Techniques of Ratio analysis. <i>Calculate</i> marginal costing and cost-volume profit analysis.	Cognitive Affective	Understanding Receiving Phenomena
CO5	<i>Application</i> Budget administration techniques	Cognitive Affective	Apply Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Cost Accounting – meaning – objectives – Nature and Scope – methods of costing – techniques of costing - classification and coding of costs – inventory control – stock levels – inventory systems - methods of pricing material issues.	10+0+0
II	Labour Costs: Labour costs – Direct and indirect – importance – Remuneration method – labour performance reports – labour turnover and stability – Overheads – Importance – allocation and apportionment of overheads - overhead cost control	10+0+0
III	Process Costing : Process costing - normal and abnormal loss and gains – equivalent production - joint product and by product - contract costing.	15+0+0
IV	Management Accounting : Management Accounting – Nature & Scope – Tools and Techniques - Ratio analysis – marginal costing– cost-volume profit analysis – Break-even analysis – utility and limitations of cost	10+0+0

	volume profit analysis – Financial and profit planning – objectives.			
V	Budget Administration: Budget administration – types of budget – advantages – budgeting and budgetary control - Standard Costing , Material, Labour and Overhead variances.			15+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks, problems 80% and theory 20%)				
Text Books				
1. Rao M E, Advanced Cost and Management Accounting, New Age International (P) Limited, Publishers; First edition (2012)				
2. J.K. Mitra, Advanced Cost Accounting, New Age International Private Limited.				
3. Kaplan, Advanced Management Accounting, Pearson Education India; Third Edition (2015).				
Reference Books				
1. Varshney R.L & Maheswari K.L Managerial Economics, Sultan Chand and Sons, New Delhi				
2. Sankaran .S ,Managerial Economics Margham Publications, Chennai.				
3. Ahuja A.L Modern Micro Economics S. Chand.& Co. New Delhi.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	0	1	1	0	0	1	1	1	0
CO2	0	0	1	0	0	1	1	0	0	0	1
CO3	1	1	1	0	1	0	0	1	0	1	0
CO4	1	0	0	1	0	1	0	1	0	1	1
CO5	1	2	2	0	1	1	0	1	1	0	1
Total	4	4	4	2	3	3	1	4	2	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INCOME TAX THEORY LAW & PRACTICE

LEARNING OBJECTIVE:

- To acquaint Students to know the latest Income Tax Law and enable them to file Income Tax Returns.

COURSE CODE	COURSE NAME	L	T	P	C
YCO205	INCOME TAX THEORY LAW & PRACTICE	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Determine</i> the Residential Status of an Individual.	Cognitive Affective	Understanding Receiving
CO2	Make use of Section 15 to 17 and Section 23 to 27 of income tax Act Provisions relating to computation of Salary income of an Individual and income from house property.	Cognitive Affective	Apply Receiving
CO3	<i>Compute</i> the taxable Profits and Gains of Business or Profession.	Cognitive Affective	Apply Receiving
CO4	<i>Describe</i> deduction from Gross Total Income and <i>Calculate</i> Tax Liability.	Cognitive Affective	Apply Receiving
CO5	<i>Explain</i> Assessment procedure and Tax Deducted at Source (TDS)	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content			Hours allotted
I	Introduction: Income Tax Act – Definition – Income – Agriculture Income – Assessee – Previous year – Assessment year – Residential Status – Scope of Total Income – Capital and Revenue – Receipts and Expenditure – Exempted Incomes.			5+0+0
II	Salaries and House Property: Computation of Income from Salaries (Section 15, 16 &17 of Income Tax Act) and Income from House Property (Section 23 to 27 of Income Tax Act).			20+0+0
III	Profits and Gains of Business and Profession: Computation of Profits and Gains of Business or Profession – Computation of Capital Gain - Computation of Income from other sources.			15+0+0
IV	Set-off and Carry Forward of Losses: Deduction from Gross Total Income – Computation of Tax Liability.			10+0+0
V	Income Tax Authorities: Procedure for Assessment – Tax Deducted at Source (TDS) – Assessment of Individuals, Hindu Undivided Family, Partnership Firms and Companies.			10+0+0
	Lecture	Tutorial	Total	
	60	-	60	

	(Weightage of Marks, Problem 80% and theory 20%)	
Text Books:		
1. Gaur & Narang, "Income Tax Law & Practice", DP Kalyani Publishers, New Delhi.		
2. Dingar Pagare, "Tax Laws", S.Chand & Sons, New Delhi.		
Reference Books:		
1. T.S.Reddy & Hari Prasad Reddy, "Income Tax Theory, Law & Practice", Margham Publications, Chennai.		
2. Murthy, Income Tax- vijay Nicole, Chennai		
3. Government of India, Income Tax Manual		

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ORGANISATIONAL BEHAVIOUR

LEARNING OBJECTIVE:

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE206A	ORGANISATIONAL BEHAVIOUR	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5: 0 : 0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understanding</i> the organisational behaviour.	Cognitive Affective	Understanding Receiving
CO2	<i>Outline</i> Factors influencing perception and Theories of Learning.	Cognitive Affective	Understanding Remember
CO3	<i>Describe</i> the Theories of Personality, Causes and Effects of Stress.	Cognitive Affective	Understanding Apply
CO4	<i>Understanding</i> Leadership Theories and styles, Theories of Motivation.	Cognitive Affective	Understanding Remember
CO5	<i>State</i> about Organisation Development, OD Process and Techniques, Organisation Culture.	Cognitive Affective	Understanding Remember

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Organisational Behaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.	9+0+0
II	Perception: Process – Factors influencing perception - Distortion in Perception – Learning: Theories of Learning – Attitudes: Factors Influencing Attitude.	9+0+0
III	Personality: Theories of Personality – Determinants – Types -Emotional Intelligence – Features - Group Dynamics: Formal and Informal Groups – Group Cohesiveness – Stress Management: Causes and Effects of Stress – Coping strategies for stress.	9+0+0
IV	Leadership: Theories and styles – Motivation – Theories of Motivation – Communication – Conflict Management: Role Conflict – Goal Conflict and inter personal conflict	9+0+0

V	Organisation change : Organisation change – Process – Causes of resistance to change and Overcoming resistance to change –Organisation Development – OD Process and Techniques – Organisation Culture – Factors influencing organisation culture – Organisational Effectiveness – Process and factors influencing organizational effectiveness.			9+0+0
	Lecture 45 Hours	Tutorial --	Total 45 Hours	
(Weightage of Marks, Theory 100%)				
Text books				
<ol style="list-style-type: none"> 1.Luthans, Organizational Behavior 12th Edition, Mcgrawhill. 2. L.M. Prasad – OrganisationalBehaviour – Sultan Chand & Sons, Delhi. 3.K. Aswathappa – Essentials of OrganisationalBehaviour, McGrawHill, Delhi. 				
Reference Books				
<ol style="list-style-type: none"> 1.Fred Luthans, OrganisationBehaviour, McGraw Hill, Delhi Hell Riegel, Slocum and Woodman, OrganisationBehaviour, South Western, Thomson Learning, 9th Edition, 2.R.S. Dwivdi, Human Relations and Organizational Behaviour, Mc Millan India Ltd., 5th Edition. P.Subba Rao, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House. 3.P.C. Tripathi, Personnel Management and Industrial Relations ,Sultan Chand & Sons. 				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	1	1	0	1	0	0	1	1	0
CO2	1	1	0	1	1	0	1	1	0	0	1
CO3	1	0	0	1	0	1	0	0	1	0	1
CO4	0	1	1	0	0	1	1	0	0	0	1
CO5	1	0	1	0	1	0	0	1	0	1	0
Total	4	2	3	3	2	3	2	2	2	2	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ADVANCED MANAGERIAL COMMUNICATIONS

LEARNING OBJECTIVE:

To help the students in developing communication skills, which leads to enhance the managerial skills.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE206B	ADVANCED MANAGERIAL COMMUNICATIONS	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain, Describe and identify</i> the communication Process and Communication structure in organization	Cognitive Affective	Understanding Receiving Phenomena
CO2	<i>Explain, Outline</i> Modes of Oral Communication, Principles of effective writing and Approaching the writing process systematically	Cognitive Affective	Understanding Receiving Phenomena
CO3	<i>Identify</i> Letter about importing goods – Exporting with a letter of credit, <i>Analyze</i> Letter about documents against payment, against acceptance	Cognitive Affective	Understanding Receiving Phenomena
CO4	<i>Discuss, Describe and Explain</i> Preparing reports, short and long reports Writing Proposals: Structure & preparation	Cognitive Affective	Understanding Receiving Phenomena
CO5	<i>Explain, Discuss and State</i> Writing managerial documents	Cognitive Affective	Understanding Receiving Phenomena

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Meaning & Definition, Role, Classification – Purpose of communication – Communication Process – Characteristics of successful communication – Importance of communication in management – Communication structure in organization – Communication in conflict resolution – Communication in crisis. Communication and negotiation – Communication in a cross-cultural setting.	9+0+0
II	Oral Communication: Meaning – Principles of successful oral communication – Barriers to communication – Conversation control –Reflection and Empathy: two sides of effective oral communication. Modes of Oral Communication – Listening as a Communication Skill, Nonverbal communication. Written Communication: Purpose of writing – Clarity in writing – Principles of effective writing – Approaching the writing process systematically: The 3X3 writing process for business communication: Pre writing – Writing – Revising – Specific writing features – Coherence – Electronic writing process.	10+0+0

III	Import and export correspondence: Bills of exchange (B/E) , Drawing B/E – Import trade – Letter about importing goods – Exporting with a letter of credit – Letter about L/C – Importers request his bankers to open an irrevocable credit – Importers informs the exporter about the opening of credit – The bankers informing the exporter of the credit have been opened in his favour – Letter about documents against payment, against acceptance – Instructions to the bank – Correspondence about contracts of the carriage – Correspondence about carriage of goods.	9+0+0						
IV	Business Letters and Reports: Introduction to business letters – Types of Business Letters – Writing routine and persuasive letters – Positive and Negative messages Writing Reports: Purpose, Kinds and Objectives of reports – Organization & Preparing reports, short and long reports Writing Proposals: Structure & preparation – Writing memos Media Management: The press release – Press conference – Media interviews.	9+0+0						
V	Managerial communication: Writing managerial documents: memoranda; letters; e-mail; short formal special reports; executive summaries and informal notes to superiors, peers and subordinates. – Composing Application Messages – Writing CVs – Group discussions – Interview skills Impact of Technological Advancement on Business Communication– Technology-enabled Communication-Communication networks– Intranet–Internet–E-mails–SMS– teleconferencing – videoconferencing.	9+0+0						
	<table border="1"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45 Hours</td> <td>--</td> <td>45 Hours</td> </tr> </tbody> </table> <p>(Weightage of Marks, Theory 100%)</p>	Lecture	Tutorial	Total	45 Hours	--	45 Hours	
Lecture	Tutorial	Total						
45 Hours	--	45 Hours						

TEXT BOOK

1. Hynes Geraldine, Managerial Communication : Strategies & Applications, Mcgrawhill.
2. Munter, Guide to Managerial Communication 8th Edition, Pearson Publications.

REFERENCES BOOK:-

1. 1.R.S.N. Pillai and Bagavathi, “Modern Commercial Correspondence” Sultan Chand and Company, New Delhi, 2016
2. 2.R.C.Sharma& Krishna Mohan, “Business correspondence & report writing”: Prasanna publications.Chennai, 2012.
3. 3.Kathiresan Radha, “Business Communication”: Prasanna Publications,Chennai, 2013.
4. R.K.madhukar,”Business Communication”, Vikas Publishing, 2015.
5. 4. Rajendra Pal, J.S.Korlahalli,” Essentials of Business Communication”, Sultan & Sons, 2016

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	1	1	0	1	0	1	1	0	1
CO2	1	1	0	2	0	1	1	0	1	1	0
CO3	1	0	1	1	1	1	0	1	0	1	1
CO4	0	1	1	1	0	0	1	0	0	1	0
CO5	1	0	1	1	0	1	0	1	1	1	0
Total	4	3	4	4	1	4	2	3	3	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INDIRECT TAXES

LEARNING OBJECTIVE:

To equip students with application of principles and provisions of GST and legal provisions.

COURSE CODE	COURSE NAME	L	T	P	C
YCO301	INDIRECT TAXES	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the basic concepts of GST.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain the input tax credit.</i>	Cognitive Affective	Understanding Receiving
CO3	<i>Apply and classify</i> the types of customs duty.	Cognitive Affective	Apply Receiving
CO4	<i>Explain</i> the valuation of import and export Procedure.	Cognitive Affective	Understanding Receiving
CO5	<i>Summarise</i> the other aspects of GST.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Goods and Service Tax: GST in India –An Introduction – Concept of GST – Need for GST in India – Dual GST Model - Functions of GSTN - GST Council - Functions of the GST Council - Levy and Collection of Tax - Time and Value of Supply.	13+0+0
II	Input tax credit: Eligibility and Conditions – Apportionment of Credit and Blocked credit – credit in special circumstances - Tax Invoice Credit and Debit Note: Tax invoice – Payment voucher – Delivery challan – credit note and	12+0+0

	debit note.							
III	Customs: Circumstances of levy – Types of Duties - Basic customs duty – GST - Protective duties - Safeguard duty - Countervailing Duty - Anti-dumping duty- Role of central board of excise duty.	13+0+0						
IV	Import and Export Procedure: Valuation of Imported Goods - Valuation of Export Goods - Import Procedure (including warehousing) - Export Procedures - Deemed Exports - Duty drawback	12+0+0						
V	Assessment Procedure: Provisional Assessment of Duty- Penalties under Customs - Refund - Seizure of goods - Confiscation of goods - Redemption Fine - Compounding of offences - Integrated Declaration under Indian Customs Single Window Project. GST – Network.	10+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
(Weightage of Marks theory 100%)								

Text Book:

1. V.S.Datey, Indirect Taxes Law and Practice, Taxmann; 42nd Edition, 2018.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal, Indirect Taxes, Sahitya Bhawan Publications.

Books for references:

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Dinaker Pagere, Business Taxation
3. Dr.N.P.Srinivasan, Business Taxation
4. Hand Book on Excise Duty and Customs duty.
5. M.S.Lably&S.Markandaya, Tax Custome Act, 1962.
6. Prohit, M.C. Sales Taxation in India.
7. Sukumar Battacharya, Tax Law and Practice.
8. Mehrotra & Goyal. 2015. Indirect Taxes, Sahitya Bhavan Publications, Agra.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	1	1	0	0	1	0	1	1	0
CO2	1	1	0	0	1	1	0	1	1	0	1
CO3	1	1	2	1	1	0	1	0	1	1	1
CO4	1	0	1	1	0	1	0	1	1	1	0
CO5	2	0	1	1	0	0	0	0	1	1	0
Total	6	2	4	4	2	2	2	2	5	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

RESEARCH METHODOLOGY

LEARNING OBJECTIVE:

To facilitate a clear understanding of the research concepts and methodologies which have significant research relevance.

COURSE CODE	COURSE NAME	L	T	P	C
YCO302	RESEARCH METHODOLOGY	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the basic concepts of research.	Cognitive Affective	Understanding Receiving
CO2	<i>Explain</i> and <i>Construct</i> the research design and hypothesis	Cognitive Affective	Understanding Receiving
CO3	<i>Classify</i> the types of sampling techniques	Cognitive Affective	Understanding Receiving
CO4	<i>Apply</i> statistical tools for analysis.	Cognitive Affective	Apply Receiving
CO5	<i>Summarise, explain</i> the types of research report and analyse the layout of reports.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Meaning of research - Objectives of research – Reasons for doing research - Benefits, Importance and significance of research -Types of research -Research approaches - Research methods Versus methodologies - Research process - Criteria of a good research – Qualities of a good researcher - Opportunities and challenges for researchers from Indian perspective - Scope of research in commerce.	10+0+0
II	Research Problem, Design And Hypothesis: Research Problem - Meaning- Selecting the research problem - Necessity of defining the research problem - Techniques involved in defining a research problem – Research Design - Meaning - Need for Research design - Features of a good design - Important concepts of research design - Types of Research Designs - Hypothesis - Types of hypotheses - Framing of hypotheses.	13+0+0
III	Sampling And Data Collection: Population of the study -Census and sample surveys – Sample size- Criteria for determining sample size- Sampling-Types of sampling - Principles and characteristics of Sampling -Criteria for selecting sampling– factors influencing inference of data from sample - Source of data- Primary source and secondary source - Collection of primary data - Observation method Interview method - questionnaire method - Difference between questionnaire and schedule - other methods of data	13+0+0

	collection –Collection of secondary data.							
IV	Data Analysis: Data Editing - data validation -Tabulation - Types of Tables. Data processing, analysis and presentation - Testing of hypotheses - Statistical treatment - Descriptive, Z test, T-test, X2- test, ANOVA, Correlation and Regression - Use of Statistical Packages - Entering data using Spreadsheet - Functions and Formulae.	12+0+0						
V	Interpretation And Reporting: Interpretation & Report writing - Meaning of interpretation - Need for interpretation - techniques of interpretation - Precaution in interpretation -Significance of report writing - Different steps in writing report - Layout of the research report - Types of reports - Mechanics of writing a research report - Precautions while writing research reports.	12+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						
(Weightage of Marks, problems 30% and theory 70%)								

Text Book:

1. Kothari, C.R, and Gaurav Garg (2014), Research Methodology Methods and Techniques, New Age International, New Delhi.
2. Research Methodology: A Step by Step Guide for Beginners 2nd Edition, Pearson Publication.

Books for references:

1. Wilkinson and Bhandarkar, (1999), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. M. Ranganatham& Dr. O.R. Krishnaswamy (2014), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (Latest Edition), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (Latest Edition), Research Methodology, Mangal Deep, Jaipur.
5. Bhome Sharadha (2014), Research Methodology, Himalaya publication house Pvt. Ltd, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	0	1	0	1	0	1	0	0	1
CO2	1	0	1	0	2	0	1	0	1	1	1
CO3	0	1	1	0	1	0	0	1	0	1	0
CO4	1	1	0	0	0	1	0	0	1	0	1
CO5	1	0	0	1	1	0	0	0	0	0	1
Total	4	3	2	2	4	2	1	2	2	2	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SERVICE MARKETING

LEARNING OBJECTIVE:

To facilitate the students to gain expert knowledge on marketing of various services.

COURSE CODE	COURSE NAME	L	T	P	C
YCO303	SERVICE MARKETING	4	0	0	4
PREREQUISITES	YCO203	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Understand</i> the significance of service marketing.	Cognitive Affective	Understanding Receiving
CO2	<i>Classify</i> the different concepts of service marketing.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the service marketing mix.	Cognitive Affective	Understanding Receiving
CO4	<i>Interpret</i> customer focused service marketing.	Cognitive Affective	Understanding Receiving
CO5	<i>Apply</i> and <i>Summarise</i> , the other concepts of specific service marketing.	Cognitive Affective	Apply Receiving

Syllabus

Units	Content	Hours allotted
I	Introduction: Meaning of Services Marketing – Definitions – Its importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products. Concepts of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process of buyer.	12+0+0
II	Services Positioning & Differentiation: Evolution of positioning – Positioning and Services – Levels of positioning – Process of Positioning – Importance of Positioning in Service Offering - Considerations in Positioning – Re-positioning- Service Quality and Marketing – Intangibles in Intangibles- Improving Service Quality – Customer Retention - Relationship Marketing in Service Marketing.	12+0+0
III	Service Marketing Mix: Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategic during the P.L.C. – Product Planning Strategy – Development of new products – its simplification – Diversification and elimination.	12+0+0
IV	Customer-Focused Services: Tourism Service Marketing: Types of Tourism and Marketing Thereof – Hotel Service Marketing: Types and Marketing Methods —	12+0+0

	Hospital Services Marketing: Specialty and Multi-Service Hospitals and Marketing Thereof- Education Service Marketing: Marketing Issues and Strategies at Lower and Higher Levels of Education- Entertainment/Recreational Service Marketing: Trend and Strategy.			
V	Specific Service Marketing: Bank Marketing: Strategies and Practices of Managing Competition and Retaining Customers- Insurance Marketing: Schemes and Strategies- Telecommunication Services Marketing: Novelties, Varieties and Technology Convergence – Consultancy Services Marketing – Passenger Transport Service Marketing- Logistics Service Marketing.			12+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks theory 100%)				
Text Book:				
1. Jain N C, Service Marketing, All India Publishers & Distributors, Wholesale & Retail Booksellers.				
2. Raj Kamal and Pankaj Agrawal Service Marketing, ShriyanshiPrakashan Publishers.				
Books for references:				
1. Sinha P.K and Sahoo S.C, Services Marketing, Himalaya Publications.				
2. Valaire Zeithamal et al, Services Marketing, McGraw Hill Publications.				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	2	1	1	0	1	1	1	1	0
CO2	1	0	1	0	0	1	0	1	0	0	1
CO3	0	1	0	1	1	0	1	0	1	1	0
CO4	1	0	1	0	0	1	0	0	0	1	0
CO5	1	1	0	1	0	0	1	0	0	1	1
Total	4	2	4	3	2	2	3	2	2	4	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

OPERATIONS RESEARCH

LEARNING OBJECTIVE:

- To acquaint the students with the Statistical tools and techniques for managerial decisions.

COURSE CODE	COURSE NAME	L	T	P	C
YCO304	OPERATIONS RESEARCH	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Solve</i> Linear programming problems using simplex method	Cognitive Affective	Apply Receiving
CO2	<i>Solve</i> transportation and assignment problems	Cognitive Affective	Apply Receiving
CO3	<i>Construction</i> of Network and obtaining critical path	Cognitive Affective	Apply Receiving
CO4	<i>Calculate</i> optimum safety stock and reorder level.	Cognitive Affective	Understanding Receiving
CO5	<i>Solve</i> problems using Queuing models	Cognitive Affective	Apply Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; Use of artificial variables; Duality in linear programming – formulation and solution.	13+0+0						
II	Transportation, Assignment and Trans-shipment: Formulation; Solving transportation and assignment problems; Dealing with exceptional cases of transportation and assignment problems.	12+0+0						
III	PERT and CPM: Construction of Network – rules and precautions obtaining critical path- time estimates for activities – determination of floats- crashing of simple networks	13+0+0						
IV	Inventory Management: Concepts of inventory management; Inventory models –classical EOQ, EOQ with price breaks, EOQ model for production runs , planned shortage model- deciding optimum safety stock and reorder level, probabilistic model; Techniques of selective control.	12+0+0						
V	Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates.	10+0+0						
	<table border="1" style="width: 100%; text-align: center;"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>60</td> <td>-</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	60	-	60	
Lecture	Tutorial	Total						
60	-	60						

(Weightage of Marks, Problem 80% theory 20%)
Text Books: 1. P.Ramamoorthy, <i>Operations Research</i> –New Age International (P) Ltd., Publishers, 2. S. Gurusamy, <i>Operations Research</i> , Vijay Nicole Imprints Pvt. Ltd, Chennai
Reference Books: 1. Ravindran , Phillips, Solberg, <i>Operations Research: Principles and Practice</i> , 2ed (Willy Student Edition) 2.Gupta and Khanna, <i>Quantitative Techniques for Decision Making</i> , Prentice Hall of India

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

BRAND MANAGEMENT

LEARNING OBJECTIVE:

The objective of this course is to impart in-depth knowledge to 'the students regarding the theory and practice of Brand Management.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE305A	BRAND MANAGEMENT	3	0	0	3
PREREQUISITES	YCO102, YCO203	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> the Brand Hierarchy, Brand Personality, Brand Image, Brand Identity.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Value addition from Branding and Brand-customer Relationships	Cognitive Affective	Understanding Receiving
CO3	<i>Discuss</i> Brand Portfolio and Brand Assessment through Research.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> Brand Identify, Position, Image and Personality Assessment.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the Branding in Different Sectors	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Understanding Brands - Brand Hierarchy, Brand Personality , Brand Image, Brand Identity.	8						
II	Brand Positioning ; Brand Equity; Value addition from Branding - Brand-customer Relationships, Brand Loyalty and Customer Loyalty .	10						
III	Managing brands ; Brand Creation, Brand Extensions, Brand-product Relationships, Brand Portfolio, Brand Assessment through Research.	9						
IV	Brand Identify, Position, Image, Personality Assessment and Change; Brand Revitalisation .	8						
V	Financial Aspects of Brands ; Branding in Different Sectors: Customer, Industrial, Retail and Service Brands.	10						
	<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </tbody> </table>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
(Weightage of Marks, theory 100%)								

Text Books:

- Keller, Strategic Brand Management 3 Edition, Pearson Publications.
- Dutta Kirti, Brand Management: - Principles and Practices, OUP India

Reference Books

- Aaker, David, A. Managing Brand Equity, New York, Free Press, 1991.
- Cowley, Don. Understanding Brands. London, Kogan Page, 1991.

3. Czerniawski, Richard D. & Michael W. Maloney Creating Brand Royalty, AMACOM, NY, 1999.
4. Kapferer, J N. Strategic Brand Management. New York, Free Press 1992.
5. Murphy, John A. Brand Strategy. Cambridge, The Director Books, 1990.
6. Steward, P. Building Brands Directly. London, MacMillan, 1996.
7. Upshaw, Lyhh B. Building Board Identity: A Strategy for success in a hostile market place. New York, John. Wiley, 1995.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	1	1	0	1	0	0	0	1	0
CO2	1	2	0	1	1	0	1	1	1	0	1
CO3	0	1	1	0	1	1	0	1	0	1	0
CO4	1	0	1	1	0	0	1	0	1	0	1
CO5	1	1	0	1	0	1	1	1	0	1	0
Total	4	5	3	4	2	3	3	3	2	3	2

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

EXPORT AND IMPORT BUSINESS

LEARNING OBJECTIVE:

To enhance the knowledge of technology and equipment's which may help in establishing new industrial enterprises like export and import business.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE305B	EXPORT AND IMPORT BUSINESS	3	0	0	3
PREREQUISITES	YCO102, YCO103	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Theories of foreign trade.	Cognitive Affective	Understanding Receiving
CO2	<i>Summarises</i> the Commercial Policy Instruments.	Cognitive Affective	Understanding Receiving
CO3	<i>Describe</i> the Export Promotion and Institutional set up.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Role of different Export Promotion bodies.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the International institutions and agreement.	Cognitive Affective	Understanding Receiving

Syllabus

Units	Content	Hours allotted
I	Theories of foreign trade: Absolute and comparative advantage theories, modern theory of trade, terms of trade, theory of international trade in services, balance of payments and adjustment mechanism.	8+0+0
II	Commercial Policy Instruments: Tariffs, quotes, anti-dumping/countervailing duties, technical standards, exchange controls and other non-tariff measures.	8+0+0
III	India's Foreign trade and Policy: Direction and composition of India's Foreign Trade. Export – Import Policy, Export Promotion and Institutional set up. Deemed exports, Rupee convertibility	10+0+0
IV	Instruments of Export Promotion: Role of different Export Promotion bodies; Export assistance and promotion measures, including various export promotion scheme and assistance; Role of export houses, trading houses and state trading organization, EPZs and SEZs.	9+0+0
V	International Business Environment: World economic and trading situation, impact of globalization, International institutions and agreement; WTO/GATT/other international trade bodies, trading block, multilateral trade negotiation/agreement, bilateral trade agreement, GSP.	10+0+0

	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
(Weightage of Marks, theory 100%)								

Text Books:

1. Justin Paul, Export Import Management, Oxford Publications 2 edition.
2. Shonak Aniket, Export Import Procedures and Documentation, Straight Forward Publishers.

Reference Books

1. Export Import Policy, Publisher: Ministry of Commerce, Government of India, New Delhi.
2. Electronic Commerce by N. Janardhan, Publisher: Indian Institute of Foreign Trade, New Delhi.
3. Nabhi's Exporters Manual and Documentation, Publisher: Nabhi Publication, New Delhi.
4. Nabhi's New Import Export Policy, Publisher: Nabhi Publication, New Delhi.
5. Export-What, Where, How by Ram Paras, Publisher: Anupam, Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	2	0	1	0	1	0	1	1	0
CO2	1	1	1	1	0	1	0	1	0	0	1
CO3	1	1	1	0	1	1	0	1	1	1	0
CO4	0	1	1	1	0	0	1	0	0	1	1
CO5	1	0	1	1	1	1	1	0	1	0	1
Total	4	4	6	3	3	3	3	2	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INFORMATION SYSTEMS CONTROL AND AUDIT

LEARNING OBJECTIVE:

To analyze the business model of a firm and the role of Information, systems, Internet and related technologies can play to support and create relational databases.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE306A	INFORMATION SYSTEMS CONTROL AND AUDIT	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the role of information within business and various types of information systems	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Approaches of MIS Development	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the Systems Audit and Management Functions	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Important terms under Information Technology Legislation	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the Applications of Internet and Internet Protocols	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Information Systems Concepts: General Systems Concepts – Nature and types of systems, nature and types of information, attributes of information - Role of information within business. Business information systems –various types of information systems – TPC, MIS, DSS, EIS, ES	8+0+0
II	Management Information Systems: Concept, Evolution and Elements – MIS Structure - Computerized MIS - Approaches of MIS Development - Pre-requisites of an Effective MIS(a) Statutory corporations - MIS and Decision Support Systems - MIS and Information Resource Management - Artificial Intelligence and Expert System.	10+0+0
III	Systems Audit: Nature, Significance and Scope of Systems Audit – Steps Involved in Conducting Systems Audit – Systems Audit and Management Functions – Systems Audit of Computerized Secretarial Functions – Norms and Procedure for Computerization, Computers Control and Security – Testing of Computer Systems – Documentation Standards, Policies and Procedures, Audit Approach.	10+0+0
IV	Information Technology Law: Information Technology Act –	9+0+0

	Definitions, Important terms under Information Technology Legislation – Digital Signatures – Electronic Records – Certifying Authority – Digital Signature Certificate – Cyber Regulation Appellate Tribunal – Offences and Penalties							
V	Internet and Other Technologies: Internet and World-Wide Web, Intranets, Extranets, Applications of Internet, Internet Protocols – E-Commerce - Nature, Types (B2B, B2C, C2C), Supply Chain Management, CRM, Electronic Data Interchange (EDI), Electronic Fund Transfers (EFT), Payment Portal, E-Commerce Security – Mobile Commerce, Bluetooth and Wi-Fi.	8+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						
<p>1. NirupamaSekar G, Information Systems Control & Audit, Wolters Kluwer publications. 2. Ron Weber, Information Systems Control and Audit, Pearson Education India.</p>								
<p>Reference Books: 1. Manoj Agarwal, nformation Systems Control & Audit (ISCA), Bharat Law House Pvt. Ltd publications. 2. V.Venkataraman, Internal Auditing & Information Systems Auditing, Wolter publications. 3. Nyirongo Abraham, Auditing Information Systems, Trafford Publishing.</p>								

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENTRERPRISE RESOURCE PLANNING

LEARNING OBJECTIVE:

The objective of the ERP Business Transformation Strategy is to modernize and integrate business processes and systems.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE306B	ENTRERPRISE RESOURCE PLANNING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Enterprise an Overview.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> the Risks of ERP.	Cognitive Affective	Understanding Receiving
CO3	<i>Discuss</i> the ERP and Related Technologies.	Cognitive Affective	Understanding Receiving
CO4	<i>Explain</i> the Functional Modules of ERP Software.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the implementation and Challenges of ERP.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Enterprise an Overview: Business Functions and Business Processes - Integrated Management Information - Business Modeling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths- A Brief History of ERP - Basic ERP Concepts - ERP Architectures - Reasons for the Growth of ERP Markets - Advantages of ERP.	8+0+0
II	Risks of ERP: People Issues - Process Risks - Technological Risks - Implementation Issues - Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.	10+0+0
III	ERP and Related Technologies: Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship	10+0+0

	Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security							
IV	ERP Market Place: Market Overview - ERP Market Tiers. Business Modules of an ERP Package: Functional Modules of ERP Software: Financial Module - Manufacturing Module - HR Module - Material Management Module - Production Planning Module - Plant Maintenance Module - Purchasing Module - Marketing Module - Sales and Distribution Module.	9+0+0						
V	ERP Implementation: Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.	8+0+0						
	<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>-</td> <td>45</td> </tr> </table> <p>(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books

1. Leon, ERP - Enterprise Resource Planning, Mcgraw Hill Publications.
2. Garg Vinod Kumar, Enterprise Resource Planning, PHI

Reference Books:

1. Alexis Leon, "Enterprise Resource Planning", Third Edition, Tata Mcgraw Hill Publishing Company Limited, Noida, UP.
2. Rahul V Altekar, "Enterprise Wide Resource Planning- Theory And Practice", Prentice Hall Pvt Ltd, New Delhi.
3. Vinod Kumar Garg and N,K,Ventitakrishnan, "Enterprise Wide Resource", Prentice Hall Pvt Ltd, New Delhi.
4. Dr. Subodh Kesharwani, "ERP Systems- Application, Experiences", Upsurge, Pragati Prakathan Publication, Meerut.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	1	1	1	1	0	1	0	1	1	0
CO2	1	1	0	1	1	1	0	1	0	0	1
CO3	1	1	0	1	0	1	1	0	1	0	1
CO4	0	0	1	1	0	0	1	1	0	1	0
CO5	1	1	1	1	0	1	1	0	1	1	1
Total	5	4	3	5	2	3	4	2	3	3	3

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

LEARNING OBJECTIVE:

To facilitate a clear understanding of the process of security analysis and portfolio management.

COURSE CODE	COURSE NAME	L	T	P	C
YCO401	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5: 0 : 0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Understanding</i> various Classification of investment, Investment alternatives, Types of risk	Cognitive Affective	Understanding Receiving
CO2	<i>Outline</i> equity valuation and induce valuation techniques.	Cognitive Affective	Understanding Receiving
CO3	<i>Comprehend</i> the derivatives and strategies of future market.	Cognitive Affective	Understanding Receiving
CO4	<i>Apply</i> Portfolio management methods.	Cognitive Affective	Apply Receiving
CO5	<i>Explain</i> the fundamental analysis of portfolio management.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Investment Aspects: Investment- Classification of investment- Investment objectives – Investment process Distinction between investment, speculation and gambling- Investment alternatives –Risk –Types of risk.	8+0+0
II	Equity Valuation: Discounted Cash-flow techniques. Balance sheet valuation, Dividend discount models, Intrinsic value and market price, earnings multiplier approach, P/E ratio, Price/Book value, Price/sales ratio, Economic value added (EVA)	12+0+0
III	Derivatives: Option markets, option strategies and option valuation, Futures markets, strategies and pricing. Stock index futures, interest rate futures, Swaps using caps and floors in investment management.	15+0+0
IV	Portfolio Management: Meaning of Portfolio Management- Portfolio management process- Factors contributing to portfolio management- Principles of Portfolio management- Portfolio Revision –Portfolio Evaluation. Markowitz model –Sharpe’s Portfolio model- Capital Asset Pricing Model– Mutual Funds.	15+0+0
V	Fundamental Analysis: Technical analysis – Company analysis – Economic analysis – Industry analysis.	10+0+0

		Lecture	Tutorial	Total		
		60Hours	--	60 Hours		
(Weightage of Marks, problems 50% and theory 50%)						

Text Books :

1. Prasanna Chandra, Investment Analysis And Portfolio Management, (W/Cd) 4th Edition, Mcgraw Hill.
2. Ranganatham M, Security Analysis and Portfolio Management, Pearson Publications.

Reference Books:

- 1.Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House, New Delhi.
- 2.Bhalla . V.K Investment Management, S.Chand&Co.New Delhi.
3. Natarajan.L, Investment Management, Margham Publications, Chennai.
- 4.Sulochana.M. Investment Management,Kalyani Publishers, New Delhi.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	1	1	1	0	1	1	1	1	0
CO2	2	0	1	1	0	0	0	0	0	0	0
CO3	2	2	2	1	0	0	0	0	1	0	0
CO4	2	1	1	0	0	0	0	0	0	0	0
CO5	2	1	1	2	0	0	1	0	1	0	1
Total	9	4	6	5	1	0	2	1	3	1	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

HUMAN RESOURCE MANAGEMENT

LEARNING OBJECTIVE:

To impart specialized knowledge in the field of Human resource management

COURSE CODE	COURSE NAME	L	T	P	C
YCO402	HUMAN RESOURCE MANAGEMENT	4	0	0	4
PREREQUISITES		L	T	P	H
C:P:A	3.5: 0 : 0.5	4	0	0	4

COURSE OUTCOMES		DOMAIN	LEVEL
CO1	<i>Explain</i> Functions HRM, HR Policies in organisations	Cognitive Affective	Understanding Remember
CO2	<i>Outline</i> the types of performances appraisal, Executive Compensation, Fringe benefits	Cognitive Affective	Understanding Remember
CO3	<i>Describe</i> training need and Career planning and development	Cognitive Affective	Understanding Apply
CO4	<i>Understanding</i> the importance of Performance appraisal system.	Cognitive Affective	Understanding Remember
CO5	<i>State</i> about Labour Turnover, significance of Quality of Work Life ,Stress Management	Cognitive Affective	Understanding Remember

SYLLABUS

Units	Content	Hours allotted
I	Introduction: Human Resource Management – Objectives- Importance- Functions- Role of HR manager-HR Policies, Scope and formulation.	12+0+0
II	Acquiring HR: HR Planning- Objectives- Importance- Process- Problems-Job analysis- Job design-Recruitment and Selection process	12+0+0
III	Developing HR: Training- methods of training, evaluation - Executive Development-management development programme - Career planning - Principles of HRD- Employee Counselling- TQM- Kaizen	12+0+0
IV	Performance and Compensation: Performance Appraisal- Objectives-Importance- Process – Problems- BARS-360 Degree appraisal Job evaluation-Executive Compensation- Fringe benefits-ESOP.	12+0+0
V	Maintaining and Retaining HR: Transfer- Promotion- Absenteeism- Labour Turnover-Discipline- Grievance-Motivation Morale – Quality of Work Life (QWL)-Stress Management	12+0+0

		Lecture	Tutorial	Total		
		60 Hours	0	60 Hours		
(Weightage of Marks, Theory 100%)						
Text Books:						
1. Pravin Durai, Human Resource Management 2 Edition, Pearson Publications.						
2. Gupta,C.B, Human Resource Management, Sultan Chand and Sons, New Delhi						
Reference Books:						
1.Prasad.L.M, Human Resource Management, Sultan Chand and Sons, New Delhi.						

Table 1: Mapping of Cos with Pos

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	3		1	1	1	1	1	1	1	1	
CO2	1	1		1			1		1		1
CO3	1	1	1			1		1	1		1
CO4	1	1	1		1	1	1				1
CO5		1		1	1	1		1	1	1	1
Total	6	4	3	3	3	4	3	3	4	2	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

TOTAL QUALITY MANAGEMENT

LEARNING OBJECTIVE:

- To facilitate the understanding of Quality Management principles and process.

COURSE CODE	COURSE NAME	L	T	P	C
YCO403	TOTAL QUALITY MANAGEMENT	4	0	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	3.5:0:0.5	4	0	0	4

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Dimensions of product and service quality and <i>Describe</i> the Contributions of Deming, Juran and Crosby.	Cognitive Affective	Understanding Receiving
CO2	<i>Describe</i> TQM principles.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the TQM tools and techniques.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> Quality Function Development (QFD) and TPM	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the elements in 9001-2015 Quality System and 14001	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	INTRODUCTION: Introduction – Need for quality – Evolution of quality – Definitions of quality – Dimensions of product and service quality – Basic concepts of TQM – TQM Framework – Contributions of Deming, Juran and Crosby – Barriers to TQM – Quality statements – Customer focus – Customer orientation, Customer satisfaction, Customer complaints, Customer retention – Costs of quality.	12+0+0
II	TQM PRINCIPLES: Leadership – Strategic quality planning, Quality Councils – Employee involvement – Quality circles Recognition and Reward, Performance appraisal – Continuous process improvement – PDCA cycle, 5S, Kaizen – Supplier partnership – Partnering, Supplier selection, Supplier Rating.	13+0+0
III	TQM TOOLS AND TECHNIQUES I: The seven traditional tools of quality – New management tools – Six sigma: Concepts, Methodology, applications to manufacturing, service sector including IT – Bench marking – Reason to bench mark, Bench marking process – FMEA – Stages, Types.	10+0+0
IV	TQM TOOLS AND TECHNIQUES II: Control Charts – Process Capability – Quality Function Development (QFD) – Taguchi quality loss function – TPM – Concepts, improvement needs – Performance measures.	12+0+0

V	QUALITY SYSTEMS: Need for ISO 9000 – ISO 9001-2015 Quality System – Elements, Documentation, Quality Auditing – QS 9001 – ISO 14001 – Concepts, Requirements and Benefits – TQM Implementation in manufacturing and service sectors			13+0+0
		Lecture	Tutorial	Total
		60	-	60
(Weightage of Marks, theory 100%)				
Text Books:				
1. Jain, “Quality Control And Total Quality Management”, Tata McGraw Hill 2. Dahlgaard Jens J., Kristensen K., Kanji Gopal K, “Fundamentals of Total Quality Management”, Bross Chapman & Hall, London.				
Reference Books:				
1. George, Stephen and Weimerskirch, Arnold, “Total Quality Management - Strategies and Techniques Proven”, Mohit Publications 2. Hakes, Chris (editor), “Total Quality Management: The Key to Business Success”, NY: Chapman and Hall 4. Fox, Roy, “Making Quality Happen. Six Steps to Total Quality Management”, McGraw-Hill 3. Srinivasa Gupta and Valarmathy, Vijay Nicole Imprints Pvt Ltd., Chennai				

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	0	1	0	1	0	1	0	0	1	0	1
CO2	1	0	0	0	1	0	0	0	0	0	0
CO3	1	0	0	0	1	0	0	0	0	0	0
CO4	0	0	0	0	0	0	1	0	1	0	0
CO5	1	1	0	1	0	0	0	0	1	0	0
Total	3	2	0	2	2	1	1	0	3	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ACCOUNTING THEORY AND FINANCIAL REPORTING

LEARNING OBJECTIVE:

To enable the students to understand the conceptual and applied knowledge about different theory and financial reporting

COURSE CODE	COURSE NAME	L	T	P	C
YCOE404A	ACCOUNTING THEORY AND FINANCIAL REPORTING	3	0	0	3
PREREQUISITES	YCO402	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	<i>Explain</i> the Indian Accounting Standards and GAAP	Cognitive Affective	Understanding Receiving
CO2	<i>Compare</i> Standard Setting in India, USA and U.K.	Cognitive Affective	Understanding Receiving
CO3	<i>Explain</i> the Nature and Objectives; Benefits of financial reporting.	Cognitive Affective	Understanding Receiving
CO4	<i>Describe</i> the issues in Corporate Financial Reporting with reference to Accounting for Changing Prices.	Cognitive Affective	Understanding Receiving
CO5	<i>Explain</i> the interim reporting.	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted
I	Accounting Theory: Nature; Classifications of Accounting Theory; Different Approaches to Theory Construction; Factors Influencing Accounting Environment; Measurement in Accounting. Accounting Principles: Generally Accepted Accounting Principles; Selection of Accounting Principles; AS-1 Disclosure of Accounting Policies; Indian Accounting Standards.	10+0+0
II	Income Concepts: Different Concepts of Income Measurement; Recipients of Net Income. Accounting Standard Setting: Benefits; Standard Setting By Whom; Comparison of Standard Setting in India, USA and U.K.	8+0+0
III	Financial Reporting: Nature and Objectives; Benefits; General purpose and Specific Purpose Report; Qualitative Characteristics of Accounting Information; Conceptual Framework- FASB and IASB.	8+0+0
IV	Issues in Corporate Financial Reporting: Accounting for Changing Prices; Segment Reporting.	9+0+0
V	Reporting: Interim Reporting; Foreign Currency Translation	10+0+0

		Lecture	Tutorial	Total		
		45	-	45		
(Weightage of Marks, theory 100%)						

Text Books:

1. L.S. Porwal, *Accounting Theory*, McGraw Hill Education (India) Ltd.
2. Jawahar Lal, *Accounting Theory and Practice*, Himalaya Publishing House, New Delhi

Reference Books:

1. E.S. Hendriksen, *Accounting Theory*, Richard D. Irwin.
2. M.W.E. Glautier and B. Underdown, *Accounting Theory and Practice*.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	0	1	1	0	0	1	0	1		
CO2	1	2	2	1	0	0	1	0	1		
CO3	1	0	1	0	0	0	0	0	0		
CO4	1	0	1	1	0	0	0	1	1		
CO5	1	0	1	1	0	0	0	0	1		
Total	6	2	6	4	0	0	2	1	4		

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

ENTREPRENEURIAL DEVELOPMENT PROGRAMME

LEARNING OBJECTIVE:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

COURSE CODE	COURSE NAME	L	T	P	C
YCOE404B	ENTREPRENEURIAL DEVELOPMENT PROGRAMME	3	0	0	3
PREREQUISITES	YCO402	L	T	P	H
C:P:A	2.5:0:0.5	3	0	0	3

Course Outcomes		Domain	Level
CO1	Explain the functions, types and phases of EDP.	Cognitive Affective	Understanding Receiving
CO2	Discuss the project formulation and evaluation.	Cognitive Affective	Understanding Receiving
CO3	Explain the Institutions in the development of entrepreneurs.	Cognitive Affective	Understanding Receiving
CO4	Describe the Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT.	Cognitive Affective	Understanding Receiving
CO5	Explain the Role of entrepreneur in export promotion and import substitution	Cognitive Affective	Understanding Receiving

SYLLABUS

Units	Content	Hours allotted						
I	Introduction: Entrepreneurship – Definition, Concept, Nature , Characteristics, functions, types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.	10+0+0						
II	Project Process: The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.	8+0+0						
III	Institutional Participation: Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.	8+0+0						
IV	Financial aid: Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.	9+0+0						
V	Incentives And Subsidies: Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.	10+0+0						
	<table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Lecture</th> <th>Tutorial</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">45</td> <td style="text-align: center;">-</td> <td style="text-align: center;">45</td> </tr> </tbody> </table> <p style="text-align: center;">(Weightage of Marks, theory 100%)</p>	Lecture	Tutorial	Total	45	-	45	
Lecture	Tutorial	Total						
45	-	45						

Text Books:

1. Khanka S. S., Entrepreneurial Development, Schand Publications.
2. Vasant Desai, Entrepreneurial Development 1st Edition, Himalaya Publishing House Pvt. Ltd.

Reference Books:

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr. S .S. Khanka Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	0	1	1	1	0	1	2	1	1	0
CO2	1	1	1	1	1	1	1	1	1	1	1
CO3	1	0	1	1	0	1	0	1	1	0	1
CO4	0	1	1	0	1	1	1	1	0	1	1
CO5	1	0	1	1	1	1	0	1	1	1	1
Total	4	2	5	4	4	4	3	6	4	4	4

0 – No relation

1- Low relation

2- Medium relation

3 – High relation