



**PONNAIYAH RAMAJAYAM INSTITUTE OF
SCIENCE & TECHNOLOGY (PRIST)**

Declared as DEEMED-TO-BE-UNIVERSITY
U/s 3 of UGC Act, 1956

Thanjavur - 613 403, Tamil Nadu



**SCHOOL OF COMMERCE AND MANAGEMENT
COMMERCE**

B.Com

(2023 REGULATION)

SYLLABUS

SCHOOL OF COMMERCE AND MANAGEMENT

DEPARTMENT OF COMMERCE

B.COM

2023 REGULATION

SYLLABUS

PROGRAMME OBJECTIVE:

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

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM GENERAL
Programme Code:	
Duration:	3 Years (UG)
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical Thinking: Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem Solving: Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical Reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research- related skill: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p>PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p>

	<p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>PO10: Information/Digital Literacy: Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p>PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p>PO12: Multicultural competence: Posse's knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO13: Moral and Ethical awareness /reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO14: Leadership readiness/qualities: Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p>PO15: LifeLong Learning: Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p>
Programme Specific Outcomes:	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the</p>

	<p>dynamic business world.</p> <p>PSO3 – Contribution to the Society:</p> <p>To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>
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B.COM - GENERAL

SEMESTER - I					
Course Code	Course Title	L	T	P	C
23110AEC11 / 23111AEC11 / 23132AEC11 / 23135AEC11	Tamil – I / Advanced English –I / Hindi – I / French – I	3	1	0	3
23111AEC12	English-I	3	1	0	3
23161AEC13	Financial Accounting -I	3	1	0	3
23161AEC14	Principles of Management	3	1	0	3
23161GEC15	Business Communication	3	1	0	3
23161GEC16	Business Economics	3	1	0	3
SKILL ENHANCEMENT COURSE (SEC)					
23161SEC17	Managerial Skill Development	2	0	0	2
23161SEC18	Foundation course	2	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC1)					
231AECCINC	Indian Constitution	2	0	0	2
AUDIT COURSE					
231L SUV	Universal Human Values	0	0	0	1
	Total	24	6	0	25
SEMESTER - II					
23110AEC21 / 23111AEC21 / 23132AEC21 / 23135AEC21	Tamil – II / Advanced English –II / Hindi –II / French – I	3	1	0	3
23111AEC22	English-II	3	1	0	3
23161AEC 23	Financial Accounting - II	4	1	0	3
23161AEC24	Business Law	4	1	0	3
23161GEC25	Business Environment	3	0	0	3
23161GEC26	Insurance and Risk	3	0	0	3
SKILL ENHANCEMENT COURSE (SEC)					
23161SEC27	E-Business	2	0	0	2
23161SEC28	Elements of Insurance	2	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC1)					
231AECCCMS	Communication Skills	2	0	0	2
AUDIT COURSE					
231 SSCBE	Basic Behavioural Etiquette	0	0	0	1
	Total	26	4	0	25

SEMESTER - III					
23110AEC31 / 23111AEC31 / 23132AEC31 / 23135AEC31	Tamil – I / Advanced English –I / Hindi – I / French – I	3	1	0	3
23111AEC32	English-I	3	1	0	3
23161AEC33	Corporate accounting - I	4	1	0	3
23161AEC34	Company Law	4	1	0	3
23161GEC35	International Trade	3	0	0	3
23161GEC36	Principles of Marketing	3	0	0	3
SKILL ENHANCEMENT COURSE (SEC)					
23161SEC37	Intellectual Property Rights	2	0	0	1
23161SEC38	Tally. ERP 9	1	0	1	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC1)					
23160RMC39	Research Methodology	2	0	0	2
AUDIT COURSE					
231ACSLOAN	Office Automation	0	0	0	1
	Total	25	4	1	24
SEMESTER - IV					
23110AEC41/ 23111AEC41/ 23132AEC41/ 23135AEC45	Tamil-IV/Advanced English-IV/Hindi-IV/French-IV	3	0	0	3
23135AEC31	English-IV	3	0	0	3
23161AEC43	Corporate Accounting -II	4	0	0	3
23161AEC44	Business Mathematics & Statistics	4	0	0	3
23161GEC45	Consumerism & Consumer Protection	4	0	0	3
23161GEC46	E-Commerce	4	0	0	3
SKILL ENHANCEMENT COURSE (SEC)					
23161SEC47	Information Technology Concepts	2	0	0	2
23161SEC48	Salesmanship	2	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC4)					
23161BRC49	Participation in Bounded Research	2	0	0	2
231AECCEVS	Environmental Studies	2	0	0	2
AUDIT COURSE					
231LCSCSL	Leadership and Management Skills	0	0	0	1

	Total	30	0	0	27
SEMESTER - V					
23161AEC51	Cost Accounting -I	5	1	0	4
23161 AEC 52	Banking Law and Practice	5	1	0	4
23161AEC53	Income Tax Law and Practice I	5	1	0	4
23161AEC54	Auditing and Corporate Governance	4	0	0	3
23161DSC55-A 23161DSC55-B	Entrepreneurial Development (DSC) Elective Indirect Tax (DSC) Elective	3	0	0	3
23161DSC56- A 23161DSC56- B	Human Resource Management(DSC) Elective Disaster Management (DSC) Elective	3	0	0	3
SKILL ENHANCEMENT COURSE (SEC)					
23161SEC57	Summer Internship /Industrial Training	0	0	0	2
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC5)					
231AECCVED	Value Education	2	0	0	2
AUDIT COURSE					
231ACLSPSL	Professional Skills	0	0	0	1
	Total	27	3	0	26
SEMESTER - VI					
23161AEC61	Cost Accounting -II	6	1	0	3
23161AEC62	Management Accounting	6	2	0	3
23161AEC63	Income Tax Law & Practice -II	6	2	0	3
23161DSC64-A 23161DSC64-B	Financial Management (DSC) Elective Computer Application in Business(DSC) Elective	4	0	0	3
23161PRW65	Project Viva	0	0	0	4
SKILL ENHANCEMENT COURSE (SEC)					
23161SEC66	General awareness for Competitive Examinations	2	0	0	1
23161EXACT	Extension activity	0	0	0	1
AUDIT COURSE					
231ACSIKWS	Indian knowledge System	0	0	0	2
	Total	24	6	0	20
Total Credits - Programme					140
Total Credits - Audit Course					07

DISCIPLINE SPECIFIC ELECTIVE

SEMESTER	COURSE CODE	COURSE TITLE
V	23161DSC55 -A	Entrepreneurial Development Logistics and Supply Chain Management Spreadsheet for Business
	23161DSC55-B	Indirect Taxation Office Management & Secretarial Practice Indian Economic Development Business Legislation
V	23161DSC56 -A	Human Resource Management Financial Services Operation Research
	23161DSC56-B	Disaster Management Information Technology and Audit Macro and Indian Economy
VI	23161DSC64 -A	Financial Management Management Principles and Applications Indian Banking and Insurance System
	23161DSC64-B	Computer Application in Business Financial Statement Analysis and Reporting International Business Consumer Affairs and Customer Care

B.COM CREDIT DISTRIBUTION

SEM	AEC	GEC	DSC	SECC	AECC	Audit	Research	Total
I	12	06	-	04	02	01	-	25
II	12	06	-	04	02	01	-	25
III	12	06	-	03	02	01	-	24
IV	12	06	-	04	04	01	-	27
V	15	-	06	02	02	01	-	26
VI	09	-	03	02	-	02	04	20
Total	72	24	09	19	12	07	04	147

FIRST YEAR – SEMESTER – I

Course Code	CourseTitle	L	T	P	C
23110AEC11	Tamil-I	3	1	0	3

இக்கால இலக்கியம் 23110AEC 11 முதல் பருவம்

பாடநோக்கங்கள்

1. இக்கால தமிழ் இலக்கிய வகைகளின் மாதிரிகளை கற்பித்தல்.
2. தமிழின் இனிமையை உணரச் செய்தல்
3. தமிழின் ஈடுபாட்டையும் கவகக்கும் திறனையும் ஏற்படுத்துதல்.
4. கவிதை எழுதும் திறனை உருவாக்குதல்
5. படைப்பாளர்களாக உருவாக்கும் திறனை ஏற்படுத்துதல்.

பயன்கள்

- மொழி ஆளுமைத் திறன் பெறுதல்.
- சமூக சிந்தனையை வளர்த்துக் கொள்ளுதல்.
- படைப்பாளர்களாக உருவாகும் திறனைப் பெறுதல்.
- இலக்கியங்களின் அறிவை மேம்படுத்துதல்.
- கவிதை எழுதும் முறையை புரிந்துக்கொள்ளுதல்

அலகு -1 மரபுக்கவிதை

1. பாரதியார்--விடுதலை, வந்தே மாதரம் ,காற்று
- 2.பாரதிதாசன் - அழகின் சிரிப்பு ,தமிழனுக்கு வீழ்ச்சி இல்லை
- 3.கவிமணி தேசியவிநாயகம் பிள்ளை-- தொழிலாளியின் முறையீடு
- 4.நாமக்கல் கவிஞர்-- தருணம் இதுவே ,
- 5.கண்ணதாசன்-- அனுபவம்

அலகு -2 புதுக்கவிதைகள்

- 1.அப்துல் ரகுமான் -வெற்றி
- 2.அறிவுமதி-நட்புக் காலம்
- 3.வைரமுத்து- ருசி, சிற்பி- ஓடு ஓடு சங்கிலி
- 4.மு.மேத்தா- வெளிச்சம் வெளியே இல்லை

அலகு -3 நாட்டுப்புறவியல்

- 1.பழமொழிகள்
2. விடுகதைகள்
3. தொழில் பாடல்

அலகு - 4 சிறுகதை

1. தடயம்- மா. ஜெயபிரகாசம்
2. எதார்த்தம் - ச. தமிழ்ச்செல்வி
- 3.நீதி-- பூமணி

அலகு - 5 இலக்கியவரலாறு

1. கவிதை
2. சிறுகதை
3. நாட்டுப்புறவியல்

பொதுக்கட்டுரை – மனித நேயம், வாழ்வியல் அறங்கள்

மனப்பாடப் பகுதி : பாரதியார் கவிதை- வேண்டும்,பாரதிதாசன் கவிதை-செந்தாமரை

பார்வை நூல்கள் :

1. பாரதியார் கவிதைகள் - மணிவாசகர் பதிப்பகம் சென்னை
- 2.பாரதிதாசன் கவிதைகள் - பாரி நிலையம், சென்னை
3. தமிழ் இலக்கிய வரலாறு - மு வரதராஜன் சாகித்திய அகாடெமி,சென்னை
4. நாட்டுப்புறவியல் - முனைவர். ஆறு. ராமநாதன் ,மணிவாசகர் பதிப்பகம், சென்னை
5. தமிழ் சிறுகதையும் தோற்றம் வளர்ச்சி - தமிழ் புத்தக நிலையம், சென்னை

இணையதளம் -www.tamilvu.org
www.noolulagam.com

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

FIRST YEAR – SEMESTER – I

Course Code	CourseTitle	L	T	P	C
23111AEC11	Advanced English-I	3	1	0	3

Aim:

To improve the knowledge of English

Course Objective:

CO1: To familiarize the students with the glossary terms, figures of speech CO2: To enhance

vocabulary

CO3: To learn how to edit and proofread

CO4: To know the comparison and contrast and cause and effect forms CO5: To understand the impact of the speeches of famous people

Course Outcome:

CO1: Development of vocabulary

CO2: Learning to edit and do proof reading

CO3: Reading and comprehending literature

CO4: Comparison and contrast and cause and effect forms

CO5: The impact of the speeches of famous people.

UNIT-I:

The Origin of Language - Development of Gesture, Sign, Words, Sounds, Speech and Writing
Language History and the Process of Language Change Core Features of Human Language,
Animals and Human Language

UNIT-II:

Nature of Language Pure Vowels, Diphthongs and Consonants Language Varieties: Dialects,
Idiolect, Pidgin and Creole Language and Gender, Language and Disadvantage

UNIT-III:

Linguistic Form Morphology, Grammar, Syntax Saussurean Dichotomies: Synchronic and
Diachronic Linguistics Semantics, Pragmatics

UNIT-IV:

Branches of Linguistics Structural Linguistics, Sociolinguistics,

Psycholinguistics, Neurolinguistics, Applied Linguistics

UNIT-V:

Stylistics and Discourse Analysis: Relationship between Language and Literature, Style and Function, Poetic Discourse, Narrative Discourse and Dramatic Discourse

Author	Title of the book	Edition/Year	Publisher
Wren and Martin	English Grammar	2009	S.Chand & ; Company Ltd
Meenakshi Raman & ; Sangeetha Sharma	Technical Communication	Second Edition/2011	Oxford University Press
Sudhir Kumar Sharma	The World's Great Speeches	-	Galaxy Publishers

FIRST YEAR – SEMESTER – I

Course Code	Course Title	L	T	P	C
23111AEC12	English-I	3	1	0	3

Course Objectives

CO1: To enable learners to acquire the linguistic competence necessarily required in various life situations.

CO2: To help them understand the written text and able to use skimming, scanning skills

CO3: To assist them in creative thinking abilities

CO4: To enable them become better readers and writers

CO5: To assist them in developing correct reading habits, silently, extensively and intensively.

Course Content:

UNIT I: Poetry

1.1 A Patch of Land - Subramania Bharati

1.3 A Nation's Strength – Ralph Waldo Emerson

1.4 Love Cycle - Chinua Achebe

UNIT II: Prose

JRD - Harish Bhat

Us and Them - David Sedaris From Dress Your Family in Corduroy and Denim

UNIT III: Short Stories

2.1 The Faltering Pendulum - Bhabani Bhattacharya

2.2 How I Taught my Grandmother to Read - Sudha Murthy

2.3 The Gold Frame- R.K. Laxman

UNIT IV: Language Competency

3.1 Vocabulary : Synonyms, Antonyms, Word Formation

3.2 Appropriate use of Articles and Parts of Speech

3.3 Error correction

UNIT V: English for Workplace

2.1 Self - introduction, Greetings

2.2 Introducing others

2.3 Listening for General and Specific Information

5.1 Listening to and Giving Instructions / Directions

Course Outcomes

Course Outcomes	On completion of this course students will;	Programme Outcomes
CO1	Develop and integrate the use of the four language skills i.e. Reading, Listening, Speaking and Writing	PO1
CO2	Understand the total content and underlying meaning in the context.	PO1, PO2
CO3	Form the habit of reading for pleasure and for information	PO4,PO6
CO4	Comprehend material other than the prescribed text	PO4, PO5, PO6
CO5	Develop the linguistic competence that enables them, in the future, to present the culture and civilization of their nation.	PO3, PO8

Text books (Latest Editions)	
1.	Steel Hawk and other stories by Bhattacharya, Bhabani, New Delhi:Sahitya Akademi, 1967
2.	How I taught my Grandmother to Read and other Stories, Murthy, Sudha,Penguin Books, India, 2004

Reference Books (Latest Editions, and the style given must be strictly adhered to)	
1.	English in use - A textbook for College Students (English ,Paper back, - T.Vijay Kumar, K Durga Bhavani, YL Srinivas
2.	Practical English Usage - 4th Edition By Michael Swan

CO5	3	2	3	3	3	3	3	2	2	3
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Mapping with Programme Specific Outcomes:

CO/PO	PSO 1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15

Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0	3.0
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3 – Strong, 2 – Medium, 1 - Low

FIRST YEAR – SEMESTER – I

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC13	Financial Accounting-I	3	1	0	3

Learning Objectives	
LO1	To understand the basic accounting concepts and standards.
LO2	To know the basis for calculating business profits.
LO3	To familiarize with the accounting treatment of depreciation.
LO4	To learn the methods of calculating profit for single entry system.
LO5	To gain knowledge on the accounting treatment of insurance claims.
Unit	Contents
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method . Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)
CO	Course Outcomes
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

COURSE CODE	COURSE TITLE	L	T	P	C
23161 AEC14	PRINCIPLES OF MANAGEMENT	3	1	0	3

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To know the various techniques of planning and decision making
LO3	To familiarize with the concepts of organisation structure
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management
Unit	Contents
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test-Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Coordination and Control Coordination – Meaning - Techniques of Coordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].
	Total
Course Outcomes	

CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

COURSE CODE	COURSE TITLE	L	T	P	C
23161 GEC 15	Business Communication	3	1	0	3

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews
Unit	Contents
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech

Course Outcomes	
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume
Textbooks	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAG E	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - I

Course Code	Course Title	L	T	P	C
23161 GEC 16	Business Economics	3	1	0	3

Learning Objectives	
LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Unit	Contents
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative 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- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.
III	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium
V	Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price

	in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve
Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAG E	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

CourseCode	CourseTitle	L	T	P	C
23161 SEC 17	Managerial Skill Development	2	0	0	2

FIRST YEAR – SEMESTER – I

OBJECTIVES:

Good manager it is important to have skills like Planning and creating an effective strategy, good communication skills, decision making, leadership skills ,problem-solving skills,time management,conceptual-skills,controlling,motivating,and leading the team,etc.

UNIT-I

Introduction to skills & personal skills Importance of competent managers, skills of effective managers, developing self awareness on the issues of emotional intelligence, self learning styles, values, attitude towards change, learning of skills and applications of skills.

UNIT-II

Problem solving and building relationship: Problem solving, creativity, innovation, steps of analytical problem solving, limitations of analytical problem solving, impediments of creativity, multiple approaches to creativity, conceptual blocks, and conceptual blockbusting.Skills Development And Application For Above Areas.

UNIT-III

Building relationship Skills for developing positive interpersonal communication, importance of supportive communication, coaching and counseling, defensiveness and disconfirmation, principles of supportive communications.Personal Interview management.Skill Analysis and application above areas.

UNIT-IV

Team building: Developing teams and team work, advantages of team, leading team, team membership. Skill Development And Skill Application.

UNIT-V

Empowering And Delegating: Meaning Of empowerment, dimensions of empowerment, how to develop empowerment, inhibitors of empowerment, delegating works.Skills Development And Skill Application On Above Areas.

COURSE OUTCOMES:

Making sound decisions in the workplace is essential in a managerial role. Effective managerial skills that help professionals make important choices include the ability to analyze, identify problems, challenges and opportunities and develop approaches that can solve problems or generate positive outcomes.

FIRST YEAR – SEMESTER – I

Course Code	Course Title	L	T	P	C
23161 SEC 18	Foundation course	2	0	0	2

FIRST YEAR – SEMESTER – I

Course Code	Course Title	L	T	P	C
231AECCINC	Indian constitution	2	-	-	2

CourseObjectives:

- To make the students understand about the democratic rule and parliamentary administration
- To Appreciate The Salient features of the Indian constitution
- To know the fundamental rights and constitutional remedies
- To make familiar with powers and positions of the union executive, union parliament and the supreme court
- To exercise the adult franchise of voting and appreciate the electoral system of Indian democracy.

Courseoutcome:

1. Democratic Values And Citizenship Training Are Gained
2. Awareness On Fundamental Rights Are Established
3. The function of union government and state government are learnt
4. The power and functions of the judiciary are learnt thoroughly
5. Appreciation Of Democratic Parliamentary Rule Is Learnt

Unit-I The making of Indian Constitution

The constitution assembly organization– character- work salient features of the constitution-written detailed constitution-socialism–secularism-democracy and republic.

Unit-II Fundamental Rights And Fundamental Duties Of The Citizens

Right of equality- right of freedom- right against exploitation -right to freedom of religion-cultural and educational rights-right constitutional remedies-fundamental duties .

Unit-III Directive Principles Of State Policy

Socialist principles-Gandhian principles -liberal and general principles- differences between fundamental rights and directive principles

Unit -IV The union executive, union parliament and Supreme Court

Powers and positions of the president- qualification_ method of election president and vice president -prime minister -Rajya Sabha -Lok Sabha .the supreme court - high court -functions and position supreme court and court

Unit-V State Council-election system and parliamentary democracy India State council of ministers-

chief minister- elections System India-main features election commission-features of Indian Democracy.

References:

- 1) Palekar.s.a.Indian Constitution Government and politics,AND publications, India
- 2) Aiyer,alladi krishnaswami,Constitutionandfundamentalrights1955.
- 3) Markandan.k.c.directivePrinciplesintheIndianconstitution1966.

FIRST YEAR – SEMESTER – I

Course Code	Course Title	L	T	P	C
231L SUV	Universal human values	0	0	0	1

Aim:

This course aims at making learners conscious about universal human values in an integral manner, without ignoring other aspects that are needed for learner's personality development.

Course Objectives:

The present course deals with meaning, purpose and relevance of universal human values and how to

Inculcate and practice them consciously to be a good human being and realise one's potential.

Course Outcomes:

- Know about universal human values and understand the importance of values in individual, social circles, career path, and national life.
- Learn from case studies of lives of great and successful people who followed and practised human values and achieved self-actualisation.
- Become conscious practitioners of human values.
- Realise their potential as human beings and conduct themselves properly in the ways of the world.

UNIT-I

- Introduction: What is love? Forms of love – for self, parents, family, friend, spouse, community, nation, humanity and other beings, both for living and non- living
- Love and compassion and inter-relatedness
- Love, compassion, empathy, sympathy and non-violence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore
- Practicing love and compassion: What will learners learn gain if they practice love and compassion? What will learners lose if they don't practice love and compassion?

- Sharing learner's individual and/or group experience(s)
- Simulated Situations
- Case study

UNIT-II

- Introduction: What is truth? Universal truth, truth as value, truth as fact (veracity, sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore
- Practicing Truth: What will learners learn/gain if they practice truth? What will learners lose they don't practice it?
- Learners' individual and/or group experience(s)
- Simulated situations
- Case studies

UNIT-III

- Introduction:
- What is non-violence? Its need. Love, compassion, empathy sympathy for others as prerequisites for non-violence
- Ahimsa as non-violence and non-killing
- Individuals and organisations that are known for their commitment to non-violence
- Narratives and anecdotes about non-violence from history, and literature including local folklore
- Practicing non-violence: What will learners learn/gain if they practiced non-violence? What will learners lose if they don't practice it?
- Sharing learner's individual and/or group experience(s) about non-violence

UNIT-IV

- Introduction: What is righteousness?
- Righteousness and dharma, Righteousness and Propriety
- Individuals who are remembered in history for practicing righteousness
- Narratives and anecdotes from history, literature including local folklore
- Practicing righteousness: What will learners learn/gain if they practice righteousness? What will learners lose if they don't practice it?
- Sharing learners' individual and/or group experience(s)
- Simulated situations
- Case studies

UNIT-V

- Introduction: What is peace? Its need, relation with harmony and balance
- Individuals and organisations that are known for their commitment to peace
- Narratives and Anecdotes about peace from history, and literature including local
- folklore
- Practicing peace: What will learners learn/gain if they practice peace? What will learners lose if they don't practice it?
- Sharing learner's individual and/or group experience(s) about peace
- Simulated situations
- Case study

Unit- VI

- Introduction: What is service? Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings—living and nonliving, persons in distress or disaster.
- Individuals who are remembered in history for practicing this value.
- Narratives and anecdotes dealing with instances of service from history, literature
- including local folklore
- Practicing service: What will learners learn/gain if they practice service?
- What will learners lose if they don't practice it?
- Sharing learners' individual and/or group experience(s) regarding service
- Simulated situations
- Case studies

Unit -VII

- Introduction: What is renunciation? Renunciation and sacrifice. Self-restraint and Ways of overcoming greed. Renunciation with action as true renunciation
- Individuals who are remembered in history for practicing this value.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their sacrifice and renunciation.
- Practicing renunciation and sacrifice: What will learners learn/gain if they practice Renunciation and sacrifice? What will learners lose if they don't practice it?
- Sharing learners' individual and/or group experience(s)
- Simulated situations
- Case studies

FIRST YEAR – SEMESTER - II

Course Code	Course Title	L	T	P	C
23110AEC21	Tamil-II	3	1	0	3

பக்தி இலக்கியம் - **23110AEC21** இரண்டாம் பருவம்

பாடநோக்கங்கள்

- காலந்தோறும் பக்தி இலக்கியம் வளர்ந்துள்ள தன்மையைக் கற்பித்தல்.
- நாயன்மார்கள், ஆழ்வார்களின் பக்திச் சிறப்பை அறிய செய்தல்.
- ஆழ்வார்களின் பக்தி உணர்வை ஊட்டுதல்
- பாடல்களில் இசை இன்பம், ஓசை நயம் ஆகியவற்றை உணரச்செய்தல்
- குழந்தைப் பருவத்தின் தன்மையை உணர்த்துதல்

பயன்கள்

- நாயன்மார்கள் பக்திச் சிறப்பை அறிகல்.
- ஆழ்வார்களின் பக்தி நெறியை உணர்தல்.
- பக்தி இலக்கியம் காலம் தோறும் வளர்ந்ததை அறிகல்.
- பாடல்களில் இசை இன்பம், ஓசை நயம் அறிகல்.
- குழந்தைப் பருவத்தின் தன்மையை உணர்தல்.

அலகு - **1** பன்னிரு திருமுறைகள்

1. திருஞானசம்பந்தர் - திருத்தில்லைப் பதிகம்
2. திருநாவுக்கரசர் - திருநீற்றுப் பதிகம்
3. சுந்தரர் - திருவெண்ணைநல்லூர்
4. திருமூலர் - திருமந்திரம் (இளமை நிலையாமை)

அலகு - **2** பன்னிரு ஆழ்வார்கள்

1. ஆண்டாள் - திருப்பாவை
2. பெரியாழ்வார் - மூன்றாம் திருமுறை (பத்து பாடல்கள்)
3. மதுரைகவியாழ்வார் - கண்ணின் நுண் சிறு தாம்பு

அலகு - **3** சிற்றிலக்கியங்கள்

1. மீனாட்சியம்மைப் பிள்ளைத்தமிழ் - செங்கீரை பருவம், அம்புலி பருவம்
2. நந்திக்கலம்பகம்
3. குற்றால குறவஞ்சி - குறத்தி நகர்வளம் கூறுதல்
4. காளமேகப்புவர் பாடல்கள்

அலகு - **4** புதினம்

1. நா .பார்த்தசாரதியின் - குறிஞ்சி மலர்

அலகு - **5** தமிழ் இலக்கிய வரலாறு

1. பக்தி இலக்கியங்கள்
2. சைவமும் துறியும்
3. வைணவ சமயம் போற்றி வளர்த்த தமிழ்
4. சிற்றிலக்கியங்கள்
5. நாவல் இலக்கியம்

பார்வை நூல்கள் :

1. தேவாரம் - மணிவாசகர் பதிப்பகம் சென்னை
2. நாலாயிர திவ்ய பிரபந்தம் - வர்த்தமான பதிப்பகம் சென்னை
3. தமிழ் இலக்கிய வரலாறு - முனைவர் ச. சுபாஷ் சந்திர போஸ், இயல் வெளியீடு ,தஞ்சாவூர்
4. தமிழ் நாவல் இலக்கியம் -கா கைலாசபதி- தமிழ் புத்தக,நிலையம், சென்னை

இணையதளம் -www.tamilvu.org , www.noolulagam.com

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

FIRST YEAR – SEMESTER - II

Course Code	Course Title	L	T	P	C
23111AEC21	Advanced English-II	4	0	0	2

Aim:

To improve communication skills in English

Course Objective:

- To understand the format of e-mail, fax and memos
- To write itinerary, checklist, invitation, circular, instruction, recommendations
- To understand the impact of the biographies of famous people

Course Content:

Unit- I

Introduction Test of vocabulary range; test of verbal speed; test of verbal responsiveness; affixation-prefix, suffix; synonyms.

Unit -II

Homonyms and homographs Words of foreign origin; antonyms; redundant words; phrases; acronyms; words commonly confused; slang and new words.

Unit -III

Technical terms Personality types; relationships; medicines; science; business, education, law, technology, and the humanities.

Unit IV

Vocabulary for professional exams TOEFL; IELTS; SAT; GRE; CAT; MAT; TANCET; BEC; GMAT

Unit V

Vocabulary games synonyms; antonyms; compound word; homophone; idioms; literature; oxymoron; parts of speech; prefix; suffix; root word; spelling; word play.

Outcome:

- Developing technological skill
- Able to write in a variety of formats
- Read biographies and develop personality

Author	Title of the book	Edition / Year Publisher	Edition / Year Publisher
Meenakshi Raman & amp; Sangeetha Sharma	Technical Communication	2011	Oxford University Press
Rajendra Pal & amp; J.S.Korlahalli	Business Communication	2015	Sultan

CourseCode	CourseTitle	L	T	P	C
23111AEC22	English-II	3	1	0	3

Course Objectives

CO1: To introduce learners to the essential skills of communication in English

CO2: To enable them use these skills effectively in academic and non-academic contexts

CO3: To enable them use these skills effectively in academic and non-academic contexts

CO4: To enable them use various business communication strategies and to use advanced vocabulary

CO5: To familiarize them in writing descriptive essays and respond to arguments orally and in writing

Course Content

UNIT I :Poetry

1.1 Very Indian Poem in Indian English - Nissim Ezekiel

1.2 Still I Rise - Maya Angelou

1.3 On Killing a Tree - Gieve Patel

UNIT II :Prose

2.1 If You Are Wrong Admit it- Dale Carnegie

2.2 Kindly Adjust Please - Shashi Tharoor

2.3 The Spoon-fed Age- W.R. Inge

UNIT III:Fiction

Alchemist - Paulo Coelho

UNIT IV:Language Competency

2.1 Homonyms, Homophones, HomographsPortmanteau words

2.2 Subject Verb Agreement

UNIT V: English in the Workplace

- 1.1 Reading for General and Specific information [Charts, tables, schedules, graphs etc]
- 1.2 Reading news and weather reports
- 1.3 Writing paragraphs
- 1.4 Taking and making notes

Course Outcomes	On completion of this course, students will;	POS
CO1	Learn to introduce themselves and talk about everyday activities confidently	PO1
CO2	Be able to write short paragraphs on people, places and events	PO1, PO2
CO3	Identify the purpose of using various tenses and effectively employ them in speaking and writing	PO4, PO6
CO4	Gain knowledge to write subjective and objective descriptions	PO4, PO5, PO6
CO5	Identify and use their skills effectively in formal contexts.	PO3, PO8

Text Books (Latest Editions)

1.	The Alchemist - Paulo Coelho Harper – 2005
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References Books

(Latest editions and the style as given below must be strictly adhered to)

1.	Advanced English Grammar. Martin Hewings. Cambridge University Press, 2000
2.	Descriptive English. <u>SP Bakshi</u> , <u>Richa Sharma</u> · 2019, Arihant Publications (India) Ltd.
3.	The Reading Book: A Complete Guide to Teaching Reading. <u>Sheena Cameron</u> , <u>Louise Dempsey</u> , S & L. Publishing, 2019.
4.	Skimming and Scanning Techniques, <u>Barbara Sherman</u> , Liberty University Press, 2014
5.	Brilliant Speed Reading: Whatever you need to read, however ... <u>Phil Chambers</u> , Pearson, 2013.
6.	The Archer, <u>Paulo Coelho</u> . Penguin Viking, 2020.

Web Resources

1.	Very Indian poem by Nissim Ezekiel http://econtent.in/pacc.in/admin/contents/40_%20_2020103001102714.pdf
2.	Still I Rise by Maya Angelou https://www.poetryfoundation.org/poems/46446/still-i-rise
3.	The Flower by Tennyson: https://www.poemhunter.com/poem/the-flower-2/
4.	On Killing a tree by Gieve Patel: https://www.poemhunter.com/poem/on-killing-a-tree/
5.	If you are wrong, admit it: https://www.tbr.fun/if-youre-wrong-admit-it/
6.	Kindly Adjust please - Shashi Tharoor https://www.theweek.in/columns/shashi-tharoor/2018/05/25/kindly-adjust-to-our-english.html?fbclid=IwAR3lhdtXqvuV4ySECn9S7SA6HmCEYISyd1QHd3BlwKgiNKKwdkeSg3qWp-U/
7.	The Spoon Fed Age: https://www.nrkademy.com/2016/04/spoon-feeding-by-wringe.html
8.	The Alchemist: https://www.youtube.com/watch?v=lxBYpmxjeDU

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium , 1 -

Low Mapping with Programme Specific Outcomes:

CO /PO	PSO 1	PS O2	PS O3	PS O4	PS O5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0	3.0

FIRST YEAR – SEMESTER - II

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC23	Financial Accounting II	4	1	1	4

Learning Objectives	
LO1	The students are able to prepare different kinds of accounts such as Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards
Unit	Contents
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.
Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts

CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAG E	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC24	Business Law	5	0	0	4

Learning Objectives	
LO1	To know the nature and objectives of Mercantile law
LO2	To understand the essentials of valid contract
LO3	To gain knowledge on performance contracts
LO4	To define the concepts of Bailment and pledge
LO5	To understand the essentials of contract of sale
Prerequisites: Should have studied Commerce in XII Std	
Unit	Contents
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller
Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

COURSE CODE	COURSE TITLE	L	T	P	C
23161 GEC 25	Business Environment	4	0	0	3

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment.
Unit	Contents
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.
V	Technological Environment Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.
Course Outcomes	
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4.	Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai

5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

**E OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAG E	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

COURSE CODE	COURSE TITLE	L	T	P	C
23161GEC 26	Insurance and Risk Management	4	0	0	3

Learning Objectives	
LO1	To know the concepts and principles of contract of insurance
LO2	To understand the basic features of life insurance
LO3	To gain knowledge on the principles of general insurance
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
LO5	To know the risk management process
Unit	Contents
I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries.
II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Policies - Types of Life Insurance Policies.
III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.
IV	Risk Management Risk Management – Objectives – Process – Identification, Evaluation, Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual.
V	IRDA Act 1999 Insurance Regulatory and Development Authority 1999 (IRDA) – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of Related Acts.
Course Outcomes	
CO1	Identify the workings of insurance and hedging
CO2	Evaluate the types of insurance policies and settlement
CO3	Settle claims under various types of general insurance
CO4	Know the protection provided for insurance policy holders under IRDA
CO5	Evaluate the assessment and retention of risk
Textbooks	
1	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.

2	Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
3	M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
4	Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
5	Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
Reference Books	
1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.
4	Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
5	Anand Ganguly – Insurance Management, New Age International Publishers.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mcminnlaw.com/principles-of-insurance-contracts/
2	https://www.investopedia.com/terms/l/lifeinsurance.asp
3	https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAG E	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

COURSE CODE	COURSE TITLE	L	T	P	C
23161 SEC 27	E-Business	2	0	0	2

Objectives:

- To understand the use of Computers in decision-making.**
- To provide an insight into various processing and information systems.**
- To expose the students to electronic modes of commercial operations.**

Unit	Topic	Content
I	E-Business – An Introduction	Introduction, E-Commerce – definition, History of E-commerce, types of E-Commerce (B2B, B2C, etc.), Comparison of traditional commerce and e-commerce, E-Commerce business models, advantages/disadvantages of e-commerce, web auctions, virtual communities, portals, e-business revenue models.
II	Security for E-Business	Security threats overview, implementing E-commerce security, encryption, decryption, protecting client computers, E-Commerce communication channels, web servers encryption, SSL protocol, firewalls, cryptography methods, VPNs, protecting networks, policies and procedures.
III	E-Payments	E-payment systems – overview, B2C and B2B payments, types of e-payment systems (credit cards, debit cards, digital wallets, smart cards, RFID concepts), Secure Electronic Transaction (SET) protocol.
IV	E-Business Marketing Technologies	E-commerce and marketing (B2B, B2C marketing and branding strategies), web transaction logs, cookies, shopping cart database, DBMS, SQL, data mining, CRM systems, permission marketing, affiliate marketing, viral marketing.
V	Cyber Laws	Legal aspects of E-business, Internet frauds, Cyber Laws, IT Act 2000 salient features, guidelines on cyber securities.

Course Outcomes:

- Maintaining database and processing software.**
- Analysing records according to management policy.**
- Providing practical exposure in various reporting methods and Internet accessibility.**

References:

- 1. Marriappa M – E-Commerce**
- 2. R.G. Saha – E-Business, HPH**
- 3. M. Suman – E-Commerce & Accounting**

4. Kalakota Ravi and A.B. Whinston – *Frontiers of Electronic Commerce*, Addison
5. Watson R.T – *Electronic Commerce – The Strategic Perspective*, The Dryden Press
6. Agarwala K.N and Deeksha Agarwala – *Business on the Net – What's and How's of E-Commerce*
7. Agarwala and Agarwala – *Business on the Net – Bridge to the Online Storefront*
8. Murthy C.S.V – *E-Commerce*, Himalaya Publishing House Pvt. Ltd.

FIRST YEAR – SEMESTER – II

COURSE CODE	COURSE TITLE	L	T	P	C
23161 SEC 28	Elements of Insurance	2	0	0	2

OBJECTIVES

- To highlight the importance of insurance and its basic concepts.
- To Make The Students Aware Of Various Insurance and to impact of economic development
- To enable the students to prepare procedure regarding settlement policy claims
- To understand the students various Principles of life Insurance, Marine, Fire, Medical Insurance Etc.
- To aware the students know Principles of life insurance and various kinds

UNIT-I

INTRODUCTION TO INSURANCE

Introduction To Insurance: purpose and need insurance – insurance social security tool – Insurance And Economic Development – types of insurance.

UNIT-II

LICENSE FOR AGENT

Procedure for becoming an agent: Prerequisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

UNIT-III

REGULATIONS FOR AGENT

Fundamentals of agency – definition of an agent – agents regulations – insurance Intermediaries – agents' compensation – IRDA.

UNIT -IV

FUNCTIONS OF AGENT

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement policy claims

UNIT-V

TYPES OF INSURANCE

Fundamentals/Principles Of Life Insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial Science.

UNIT–VI

CURRENT CONTOURS:(For Continuous Internal Assessment)

Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS:(Latest Revised Edition Only)

1. Insurance Dr.P.Periasamy–Tata McGraw Hill
2. Fundamental of Insurance yP.Periasamy VijayNicoleImprints(P)Ltd
3. Insurance India byP.S.Palande,R.S.Shah.
4. Insurance principles and practices by Mishra.N–S.Chand Co.
5. InsuranceRegulatoryDevelopmentAct,1999.

COURSEOUTCOME:

On successful completion of the subject the student acquired knowledge about

- Concept And Conversions Of Elements Of Insurance
- Fundamentals Of Agency,Procedureforbecominganagent
- Knowledge About Various Methods Of Insurance Policies.
- Calculation Agent proposal form and other forms
- Know about procedure regarding settlement of policy claims.

FIRST YEAR – SEMESTER – II

Course Code	CourseTitle	L	T	P	C
231AECCCMS	Communication Skills	2	-	-	2

CourseObjectives:

1. Identify common communication problems that maybe holding learners back
2. Identify what their non-verbal messages are communicating to others
3. Understand Role Of Communication In Teaching-learning process
4. Learning To communicate through the digital media
5. Understand The Importance Of Empathetic listening
6. Explore Communication Beyond Language.

Course Outcome:

By the end of his program,participants should have a clear understanding of what good communication skills are and what they can do to improve their abilities.

Unit-I

- Techniques Of Effective Listening
- Listening And Comprehension
- Probing Questions
- Barriers To Listening

Unit-II

- Pronunciation
- Enunciation
- Vocabulary
- Fluency
- CommonErrors

Unit-III

- Techniques Of Effective Reading
- Gathering Ideas And Information from a given text
 - i. Identify The Main Claim Of The Text
 - ii. Identify The Purpose Of The Text
 - ii. Identify The Context Of The Text
 - iv. Identify The Concepts Mentioned
- Evaluating These Ideas And Information
 - i. Identify the arguments employed in text
 - ii. Identify the theories employed or assumed the text
- Interpret the text
 - i. To Understand What A Text Says
 - ii. To understand what a text does
 - iii. To understand what text means

Unit IV

- Clearly State The Claims

- Avoid Ambiguity,vagueness,unwanted generalizations and oversimplification of issues
- Provide Background Information
- Effectively Argue The Claim
- Provide Evidence For The Claims
- Use Examples To Explain Concepts
- Follow Convention
- Be Properly Sequenced
- Use Proper Signposting Techniques
- Be well structured
- i. Well-knit logical sequence
- ii. Narrative Sequence
- iii. Category Groupings

Different modes of Writing-

- i. E-mails
- ii. ProposalwritingforHigherStudies
- iii. Recording The Proceedings Of Meetings
- Any Other mode of writing relevant for learners

Unit-V

- Role of Digital Literacy In Professional Life
- Trends And Opportunities In Using Digital Technology in the workplace
- Internet Basics
- IntroductiontoMS Office Tools
 - i. Paint
 - ii. Office
 - iii. Excel
 - iv. Powerpoint

UnitVI

- Introduction To Social Media Websites
- Advantages Of Social Media
- Ethics And etiquettes of social media
- How to use Google search better
- Effective Ways Of Using SocialMedia
- Introduction To lMarketing

Unit-VII

- Meaning Of Non-verbal communication
- Introduction to modes of nonverbal communication
- Breaking The Misbeliefs
- Open and Closed Body Language
- Eye Contact And Facial Expression
- HandGestures
- Do'sandDon'ts
- Learning From Experts
- Activities-BasedLearning

Reference

1. SenMadhucchanda(2010),*AnIntroduction toCriticalThinking*,Pearson,Delhi
2. SilviaP.J.(2007),*HowtoReadaLot*,AmericanPsychologicalAssociation ,WashingtonD

FIRST YEAR – SEMESTER – II

Course Code	CourseTitle	L	T	P	C
231 SSCBE	Basic Behavioural Etiquette	0	0	0	1

SECOND YEAR – SEMESTER - III

Course Code	CourseTitle	L	T	P	C
23110AEC31	Tamil-III	4	0	0	2

காப்பிய இலக்கியம் - 23110AEC31 **மூன்றாம் பருவம்**

பாடநோக்கங்கள்

- ◆ தமிழ்க் காப்பியங்களை அறிமுகப்படுத்துதல்.
- ◆ காப்பியங்கள் கூறும் வாழ்வியல் அறங்களை உணர்த்துதல்.
- ◆ காப்பிய இலக்கியங்களில் இலக்கியச் சுவையை பயிற்றுவித்தல்.
- ◆ நாடக இலக்கியத்தின் தனித்துவத்தைக் கற்பித்தல்.
- ◆ புராணச் செய்திகளை மேம்படுத்திக் கொள்ளச்செய்நல்

பயன்கள்

- ◆ இலக்கியங்களின் சிறப்புகளை அறிவார்
- ◆ காப்பியக் கதைகள் வழி அறச் சிந்தனை பெறுவார்
- ◆ பல்வேறு காப்பிய வடிவங்களை பற்றிய அறிவு பெறுவார்.
- ◆ நாடக படைப்பாக்கத்திற்கான தூண்டுதலைப் பெறுவார்
- ◆ புராணச் செய்திகள் வழி தமிழ் கலாச்சாரத்தை அறிவார்.

அலகு -1 காப்பியங்கள்

- 1.சிலப்பதிகாரம் - மதுரை காண்டம் (வழக்குரை காதை)]
- 2.மணிமேகலை - விழாவறை காதை
- 3.சீவக சிந்தாமணி - குணமாலையார் இலம்பகம்

அலகு -2 காவியங்கள்

- 1.சும்பராமாயணம்- மந்தரை சூழ்ச்சி படலம்
- 2.மகாபாரதம் - ஆரண்ய பருவம்

அலகு -3 புராணங்கள்

1. பெரியபுராணம்- இளையான்குடி மாற நாயனார் புராணம்
2. சீறாப்புராணம் - ஈத்தங்குழை வரவழைத்தப் படலம்
- 3.தேம்பாவணி- பிரிந்த மகனை காண்டபடலம்

அலகு -4 நாடகம் - சாபம்? விமோசனம்

அலகு -5 இலக்கிய வரலாறு

1. காப்பியங்கள்
2. இரட்டைக் காப்பியங்கள்
3. நாடக இலக்கியம்

பார்வை நூல்கள் :

1. காப்பியத்திறன்- மணிவாசகர் நூலகம், சிதம்பரம்.
- 2 . தமிழ் காப்பியங்கள் - கி. வா .ஜெகன் ஜெகநாதன் , அழகு நிலையம், சென்னை .
- 3 .நவீன நாடக உருவாக்கம் - கோ பழனி , தமிழ் பல்கலைக்கழகம், தஞ்சாவூர்.

4. இணையதளம் -www.tamilvu.org , www.noolulagam.com

5. சாபம்? விமோசனம்
மு.இராமசுவாமி,
செண்பகம் இராமசுவாமி,
பாவை பதிப்பகம், ஜானிஜான் சாலை,
சென்னை - 14

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

SECOND YEAR – SEMESTER - III

Course Code	CourseTitle	L	T	P	C
23111AEC31	Advanced English-III	4	0	0	2

Course Objective:

- To familiarize with the organs of speech and the description and classification of speech sounds
- To understand consonant cluster, syllable, word accent and intonation. To know how to interpret graphics
- To write slogans and advertisements

Course Content:

UNIT-I

The Origins of Language - The natural sound source - The social interaction source The physical adaptation source: teeth and lips, mouth and tongue, larynx and pharynx

UNIT-II

The Sounds of Language – Phonetics Voiced and voiceless sounds Place of articulation Manner of articulation - Consonants, Vowels, Diphthongs

UNIT-III

The Sound Patterns of Language Phonology Phonemes: Natural classes Syllables: Consonant clusters Coarticulation effects: Assimilation, Nasalization, Elision , Normal

UNIT-IV

Word formation - Coinage, Acronyms, Derivation, Prefixes and suffixes, Infixes, Multiple

UNIT-V

Syntax

Course Outcome:

Understand phonetics

Develop writing skill

Able to develop creative writing

Author	Title of the book	Edition / Year	Publisher
T.B. Balasubramanian	A textbook of phonetics for Indian Students	Reprint 2208	Macmillian
Meenakshi Sharma & Sangeetha Sharma	Technical Communication	2011	Oxford University Press

SECOND YEAR – SEMESTER - III

Course Code	CourseTitle	L	T	P	C
23111AEC32	English-III	3	0	0	3

Course Objective:

CO1: To enhance the level of literary and aesthetic experience of students and to help them respond creatively.

CO2: To sensitize them to the major issues in the society and the world.

CO3: To sensitize them to the major issues in the society and the world.

CO4: To equip them to utilize the digital knowledge resources effectively for their chosen fields of study.

CO5: To help them think and write imaginatively and critically.

Course Content:

UNIT I:

Poetry:

- 1.1 The Voice of the Mountains - Mamang Dai
- 1.2 A Song of Hope - Oodgeroo Noonuccal
- 1.3 In an Artist's Studio - Christina Rossetti

UNIT II:

Scenes From Shakespeare:

2.1 Romeo & Juliet

-The Balcony Scene

2.2 Macbeth

-Banquet Scene

2.3 Julius Caesar

- Murder Scene

UNIT- III:

Speeches of Famous personalities

1.1 Yes, We Can

-Barack Obama

1.2 You've Got to Find What You Love

-Steve Jobs

UNIT- IV:

Language Competency

1.1 Writing letters and emails

1.2 Writing and messaging in social media

platforms[blogs, twitter,

instagram.facebook]

1.3 Learning netiquette, email etiquette

UNIT- V:

English for Workplace

1.1 Data Interpretation and Reporting

1.2 Data Presentation and analysis

1.3 Meeting Etiquettes - language, dress code, voice modulation.

Online Meetings - Terms and expressions used

1.4 Conducting and participating in a meeting

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Broaden their outlook and sensibility and be acquainted with cultural diversity and divergence in perspectives.	PO1
CO2	Be updated with basic informatics skills and attitudes relevant to the emerging knowledge society	PO1,PO2
CO3	Produce grammatically and idiomatically correct language.	PO4,PO6
CO4	Gain knowledge in writing techniques to meet academic and professional needs.	PO4,PO5,P O6
CO5	Be equipped with sufficient practice in Vocabulary, Grammar, Comprehension and Remedial English from the perspective of career oriented tests.	PO3,PO8

Text Books (Latest Editions)	
1.	Arden Shakespeare Complete works by Shakespeare (Author), William (Author), Bloomsbury, 2011)
References Books:(Latest Editions,and the style as given below must be strictly adhered to)	
2.	Shakespeare Book: Big Ideas Simply Explained, Stanley Wells et al. DK Publishing, 2015
3.	Famous Speeches by Mahatma Gandhi, Createspace Independent Publishing Platform, 2016
4.	How to Build a Professional Digital Profile Kindle Edition by Jeanne Kelly Bernish , Bernish Communications Associates, LLC; 1st edition (May 29, 2012)
5.	Keys to Teaching Grammar to English Language Learners, Second Ed.: A Practical Handbook by Keith S Folse , Michigan Teacher Training, 2016.
6.	Role Play-Theory and Practice. Krysia M Yardley-Matwiejczuk , SAGE publications ltd, 1997

Web Resources	
1.	The Voice of the Mountains by Mamang Dai: https://www.scribd.com/document/558838656/The-Voice-of-the-Mountain-B y-Mamang-Dai-Adivasi-Resurgence
2.	A song of Hope by Kath Walker: http://www.wordslikethis.com.au/a-song-of-hope/
3.	In an artist's studio by Christina Rossetti: https://www.poetryfoundation.org/poems/146804/in-an-artist39s-studio
4.	Sita by Toru Dutt: https://www.poetrynook.com/poem/s%E2%94%9C%C2%ABta

5.	Tryst with Destiny: https://www.cam.ac.uk/files/a-tryst-with-destiny/index.html#:~:text=Jawaharlal%20Nehru%2C%20delivering%20his%20Tryst%20with%20Destiny%20speech.&text=%22Long%20years%20ago%20we%20made,awake%20to%20life%20and%20freedom.
6.	Yes, We Can: https://www.englishspeecheschannel.com/english-speeches/barack-obama-speech/
7.	You've got to find what you love: https://www.businessbusinessbusiness.com.au/steve-jobs-youve-got-to-find-what-you-love/#:~:text=Steve%20Jobs%2C%20in%20his%20commencement,emphasizes%20on%20believing%20in%20oneself.

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

3 – Strong, 2 – Medium, 1 – Low Mapping with

Programme Specific Outcomes:

CO /PO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to POS	3.0	3.0	3.0	3.0	3.0

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC33	CorporateAccounting-I	5	0	0	4

Learning Objectives	
LO1	To understand about the pro-rata allotment
LO2	To know the provisions of companies, Act under Redemption of Preference shares and debentures
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
LO4	To examine the factors affecting goodwill of a company
LO5	To identify the Significance of International financial reporting standard (IFRS)
Unit	Contents
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.
Course Outcomes	
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part, I and part II forms
CO4	To value shares and goodwill
CO5	To analyse IND AS 7, 12,16

Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat & Nozer Shroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC34	CompanyLaw	5	0	0	4

Learning Objectives	
LO1	To know Company Law 1956 and Companies Act 2013
LO2	To have an understanding on the formation of a company
LO3	To understand the requisites of meeting and resolution
LO4	To gain knowledge on the procedure to appoint and remove Directors
LO5	To familiarize with the various modes of winding up
Unit	Contents
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.
Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	

1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

**MAPPING
WITH
PROGRA
MME
OUTCOM
ES
AND
PROGRA
MME
SPECIFIC
OUTCOM
ES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAG E	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
23161GEC35	International Trade	4	0	0	3

Learning Objectives	
LO1	To enable students familiarise with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation
Unit	Contents
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.
Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
1	Francis Cherunilam, International Trade and Export Management – Himalaya

	Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

COURSE CODE	COURSE TITLE	L	T	P	C
23161GEC36	Principles of Marketing	4	0	0	3

Learning Objectives	
LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyse the global market environment
Unit	Contents
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts– Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.
II	Market Segmentation Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P’s of Marketing Mix - Introduction to Consumer Behaviour – Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud’s Theory of Motivation.
III	Product & Price Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing– Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.
IV	Promotions and Distributions Communication Mix – Communication Process –Advertising–Media–Kinds of–Advertising Media- Sales Promotion – Personal Selling–Classification of Salesmanship - Channel Members–Types–Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.
V	Competitive Analysis and Strategies Balancing Customer and Competitor Orientations–Global Market Environment–Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing–E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.
CO	Course Outcomes
CO 1	Develop an understanding on the role and importance of marketing
CO 2	Apply the 4 p’s of marketing in their venture
CO 3	Identify the factors determining pricing
CO 4	Use the different Channels of distribution of industrial goods

CO 5	Understand the concept of E-marketing and E-Tailing
Textbooks	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2	Dr.C.B.Gupta&Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHI Learning, New Delhi
Reference Books	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M,Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.aha.io/roadmapping/guide/marketing/introduction
2	https://www.investopedia.com/terms/m/marketsegmentation.asp
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
23161 SEC 37	Intellectual Property Rights	4	0	0	3

Learning Objectives	
LO1	To introduce fundamental aspects of Intellectual Property Rights (IPR) to students who will play a key role in developing and managing innovative projects in industries.
LO2	To provide knowledge on patents , including the patent system in India and abroad, and the procedures for patent registration.
LO3	To educate students on copyrights , including related rights and registration processes.
LO4	To impart knowledge on trademarks , including their types, registration procedures, and legal aspects.
LO5	To create awareness about current trends in IPR and the Government's initiatives to foster innovation and protect intellectual property.
Unit	Contents
I	Overview of Intellectual Property: Introduction and Need for Intellectual Property Rights (IPR)- Types of IPR: Patent, Copyright, Trademark, Design, Geographical Indication, Plant Varieties, Layout Design- Genetic Resources and Traditional Knowledge- Trade Secret- IPR in India: Genesis and Development- IPR in Abroad- Major International IPR Instruments: Paris Convention (1883), Berne Convention (1886), Universal Copyright Convention (1952), WIPO Convention (1967), Patent Cooperation Treaty (1970), TRIPS Agreement (1994)
II	Patents: - Elements of Patentability: Novelty, Non-Obviousness (Inventive Steps), Industrial Application- Non-Patentable Subject Matter- Patent Registration Procedure- Rights and Duties of Patentee- Assignment and Licensing of Patents- Restoration of Lapsed Patents- Surrender and Revocation of Patents- Patent Infringement, Remedies & Penalties- Patent Office and Appellate Board.
III	Copyrights: - Nature of Copyright- Subject Matter of Copyright: Literary, Dramatic, Musical, Artistic Works; Cinematograph Films, Sound Recordings- Copyright Registration Procedure- Term of Protection & Ownership of Copyright- Assignment and Licensing of Copyright- Copyright Infringement, Remedies & Penalties- Related Rights & Distinction Between Related Rights and Copyrights
IV	Trademarks: Concept of Trademarks- Different Kinds of Marks: Brand Names, Logos, Signatures, Symbols, Well-Known Marks, Certification Marks, Service Marks- Non-Registrable Trademarks- Trademark Registration Procedure- Rights of Holder & Assignment and Licensing of Marks- Trademark Infringement, Remedies & Penalties- Trademark Registry and Appellate Board
V	Current Contour: - India's New National IP Policy (2016)- Government of India Initiatives to Promote IPR- Government Schemes in IPR- Career Opportunities in IPR- IPR in the Current Scenario with Case Studies

Course Outcomes	
CO1	Understand the fundamental concepts of Intellectual Property Rights (IPR) and their significance in innovation and industrial growth.
CO2	Explain the various types of IPR , including patents, copyrights, trademarks, designs, geographical indications, and trade secrets.
CO3	Analyze the procedures for obtaining patents, copyrights, and trademarks , including their legal frameworks in India and internationally.
CO4	Identify the rights and responsibilities of intellectual property owners and understand infringement, remedies, and penalties.
CO5	Evaluate the impact of IPR policies and government initiatives on industries, businesses, and career opportunities.
	References: Textbook:
	P. Narayanan – <i>Intellectual Property Law</i> (Eastern Law House, Latest Edition)
	B. L. Wadehra – <i>Law Relating to Intellectual Property Rights</i> (Universal Law Publishing, Latest Edition)
	Vikas Vashisht – <i>Law & Practice of Intellectual Property in India</i> (Bharat Law House, Latest Edition)
	Cornish, W. R. – <i>Intellectual Property: Patents, Copyrights, Trademarks & Allied Rights</i> (Sweet & Maxwell, Latest Edition)

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
23161 SEC 38	Tally. ERP 9	4	0	0	3

OBJECTIVES:

Examination of general accounting applications as they apply to computerized financial records for each step of the accounting cycle to the completion of financial statements, as well as management accounting applications.

Preparation of Trial Balance- preparation of profit and loss accounts, Balance Sheet

1. Interest Simple,compound interest calculation.Setting Ledgermaster,Interest Report.
2. Receivable And Payable Management, meaning activating bill wise details,all types of entries
3. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable,statistics, cash and fund flow daybook list of account reversing journals,optional vouchers.
4. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion budget.
5. Introduction to GST, Getting started with GST, Transferring Input tax to GST,Interest supply of goods, GSTreports
6. Recording advance entries,Exports,Imports,Exempted Goods, AdjustmentandReturn filing,GST tax payments
7. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures For E-commerce Operator,Input Tax Credit:-Introduction,Important Points,Input Service Distributors
8. Matching of Input Tax Credit, Returns, GSTR-2 ,Other Taxable Persons, Annual Return, Overview of the IGST Act,Overview, Other Provisions.
9. GSTPortal,Introduction,GSTeco-system,GSTSuvudhaProviderUploadingInvoices.

Course Outcomes

Input journal entries ,adjust entries and prepare financial statements for cash and accrual-based businesses

Record vendor,customer,and inventory transactions essential for maintaining accounts payable,accounts receivable,and inventory subsidiary ledgers

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
23160RMC39	Research Methodology	2	0	0	2

AIM To create a basic appreciation towards research process and awareness of various research publications.

OBJECTIVES

- I. To understand the steps of the research process and the suitable methods.
- II. To identify various research communications and their salient features.
- III. To Carry Out basic literature survey using the common data-bases.

PRE-REQUISITES:

Basic computer skills for working window-environment Conceptual knowledge basic matrices.

UNIT– I

Research in Management: An Introduction –Definition, meaning and nature– Scope and objects Research.Types of Research.

UNIT–II

Research Design– Defining Research Problem and Formulation Of Hypothesis– Experimental Designs–Sampling And Types Of Sampling.

UNIT–III

Research Process–Steps in the process of Research, Data Collection and Measurement: Sources of Secondary Data–Methods Primary Data Collection–Questionnaire Construction.

UNIT–IV

Data presentation and Analysis – Data Processing – Methods of Statistical analysis and interpretation of Data–Testing of Hypothesis and theory inference –Correlation and Regression Analysis.

UNIT– V

Report writing and Presentation – Steps in Report writing – Types of reports – Formats of Reports–Presentation for Report.

OUTCOME:

- Able to carry out independent literature surveys corresponding to the specific publication type and assess basic literary search tools.
- Familiarize participants with the basics of research and the research process.
- Enable the participants in conducting research work and formulating research synopsis and reports.
- Develop understanding on various kinds of research ,objectives of doing research, research process, research designs and sampling.

- Have Basic Knowledge On Qualitative Research techniques
- Have adequate knowledge measurement scaling techniques as well as the quantitative data analysis
- Have Basic Awareness Of Data Analysis-and hypothesis testing procedures

REFERENCE BOOKS

1. Rajendrapal and Korlahalli- Business Communication
2. M.S. Ramesh and Pattenshetty- Effective Business English & Correspondence
3. Sharma and Krishnamohan- Report writing Business Correspondence

SECOND YEAR – SEMESTER - III

COURSE CODE	COURSE TITLE	L	T	P	C
231 ACS LOAN	Office Automation	0	0	0	1

Course Objectives:

To provide an in-depth training theme of office automation, internet and internet tools. The course also helps the candidates to get acquainted with IT.

Course Outcomes:

After completion of the course, students would be able to documents, spreadsheets, make small presentations and would be acquainted with the internet.

UNIT-I

Knowing the basics of Computers

UNIT-II

Word Processing (MSword)

UNIT-III

Spread Sheet(MSXL)

UNIT-IV

Presentation (MSPowerPoint)

UNIT-V

Communicating with Internet

Reference:

1. Fundamentals Of Computers-V.Rajaraman-Prentice- Hall India
MicrosoftOffice2007Bible-
JohnWalkenbach,HerbTyson,FaitheWempen,caryN.Prague,Michael
groh,PeterG.Aitken,andLisaa.Bucki-WileyIndia pvt.ltd.
IntroductiontoInformationTechnology-
AlexisLeon,MathewsLeon,andLeenaLeon,VijayNicoleImprintsPvt.Ltd.,2013.
2. ComputerFundamentals-P.K.SinhaPublisher:BPBPublications
3. <https://en.wikipedia.org>
4. <https://wiki.openoffice.org/wiki/Documentation>
5. <http://windows.microsoft.com/en-in/windows/windows-basics-all-topics>

SECOND YEAR – SEMESTER – IV

Course Code	CourseTitle	L	T	P	C
23110AEC41	Tamil-IV	3	0	0	3

சங்க இலக்கியம் - 23110AEC41

நான்காம் பருவம்

பாடநோக்கங்கள்

- ◆ இலக்கியங்கள் வாயிலாக சமுதாயக் கருத்துக்களை
- ◆ பழந்தமிழ் இலக்கிய வளத்தை உணர்த்துதல்.
- ◆ சங்க அக, புற பாடல் மரபுகளைப் பயிற்றுவித்தல்
- ◆ வாழ்வியல் அறங்கள் மற்றும் வரலாற்றுச் செய்திகளை . பயிற்றுவித்தல்
- ◆ புற இலக்கியங்கள் காட்டும் வாழ்வியல் அறங்களை எடுத்துக் கூறுதல்

பயன்கள்

- ◆ பழந்தமிழ் இலக்கிய மரபை அறிவர்.
- ◆ சங்க இலக்கியங்களில் உள்ள அழகியல் கூறுகளை உணர்வர்.
- ◆ வாழ்வியல் அறங்கள் மற்றும் வரலாற்றுச் செய்திகளை அறிவர்.
- ◆ சங்க அக, புற பாடல் மரபுகளை புரிந்துக்கொள்வர்.
- ◆ புற இலக்கியங்கள் காட்டும் வாழ்வியல் அறங்களை உணர்வர்.

அலகு-1

1. குறுந்தொகை- பாடல் எண்: 28,38
2. நற்றிணை- பாடல் எண்: 1,27,28,167,168
3. ஐங்குறுநூறு- பாடல் எண்: இளவேனில் பத்து

அலகு-2

1. கலித்தொகை- பாடல் எண்: 3,7
2. அகநானூறு- பாடல் எண்: 5,42,100
3. புறநானூறு- பாடல் எண்: 182,204,41,121

அலகு-3

1. சிறுபாணாற்றுப்படை முழுவதும்

அலகு-4

1. திருக்குறள்- செய்நன்றி அறிதல், கூடா நட்பு ,நலம்புனைந்துரைத்தல்
2. நாலடியார் - பாடல் எண்: 1,172,215,253

அலகு-5

- இலக்கிய வரலாறு
1. சங்க இலக்கியம்
 2. எட்டுத்தொகை, பத்துப்பாட்டு
 3. பதினெண் கீழ்க்கணக்கு நூல்கள்

பார்வை நூல்கள்

1. குறுந்தொகை - கழக வெளியீடு ,சென்னை
2. நற்றிணை - கழக வெளியீடு ,சென்னை
3. ஐங்குறுநூறு - கழக வெளியீடு ,சென்னை
4. கலித்தொகை - கழக வெளியீடு ,சென்னை
5. அகநானூறு - கழக வெளியீடு ,சென்னை
6. புறநானூறு - கழக வெளியீடு ,சென்னை
7. திருக்குறள் - பரிமேலழகர் உரை ,கழக வெளியீடு ,சென்னை
8. இணையதளம் - www.tamilvu.org , www.noolulagam.com

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CLO1	3	2	3	3	3	2	2	2	3	2	3	2
CLO2	3	3	2	2	2	3	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2	3	2	3	3	2
CLO4	3	3	3	2	2	2	3	2	3	2	3	3
CLO5	3	3	2	2	2	2	3	2	2	2	3	3

SECOND YEAR – SEMESTER – IV

Course Code	CourseTitle	L	T	P	C
23111AEC41	Advanced English-IV	3	0	0	3

Aim:

To improve the knowledge of English

Course Objective:

To familiarize with the objectives and types of interview
 To know the types of questions and answering techniques
 To prepare reviews and proposals
 To learn the grammatical forms
 To understand the meaning of a poem and write the content
 To write for and against a topic
 To draw a flowchart To write definitions

Course Content:

UNIT- 1

Parts of speech –Noun –Pronoun-Adjective-Verb-Adverb-Conjunction- PrepositionInterjection-
 Definition-Types-Examples

UNIT -2

Types Of Sentences-Statement-Interrogative-Exclamatory-Imperative

UNIT -3

Sentence Pattern-Types-SV-SVO-SVC-SVA-SVOO-SVOC-SVOA

UNIT- 4

Tenses- Subject -Verb-Concord

UNIT-5

Phrases And Clauses-Definition And Types Outcome: Develop writing skill

Comprehend and describe poems Learn interviewing skills

References Books

Author	Title of the book	Edition / Year	Publisher
Rajendra Pal & J.S Korlahalli	Essentials of Business Communication	2015	Sultan Chand & Sons

SECOND YEAR – SEMESTER – IV

CourseCode	CourseTitle	L	T	P	C
23111AEC42	English-IV	3	0	0	3

Course Objectives:

CO1: To help learners imbibe the rules of language unconsciously and tune to deduce language structure and usage.

CO2: To enable them use receptive skills through reading and listening to acquire good exposure to language and literature

CO3: To help them develop style in speech and writing and manipulate the tools of language for effective communication.

CO4: To provide exposure to plays, autobiographies and expose them to value based ideas.

CO5: To enhance their language skills especially in the areas of grammar and pronunciation.

Course Content:

UNIT- I

Life Writing

1.1 I am Malala-Malala Yousafzai - Chapter 1

1.2 My Inventions - Nikola Tesla - Chapter 2

UNIT- II

One Act Plays

1.1 The Zoo Story- Edward Albee

1.2 The Proposal- Anton Chekhov

UNIT- III

Interviews

1.1 Nelson Mandela's Interview with Larry King.

1.2 Rakesh Sharma's Interview with Indira Gandhi from Space

1.3 Lionel Messi with Sid Lowe (Print)

UNIT -IV

Language Competency

4.1 Refuting, Arguing & Debating

4.2 Making Suggestions & Responding to Suggestions, Asking for and Giving Advice Or Help

4.3 Interviews (face to face, telephone and video conferencing)

UNIT -V

English for Workplace

1.1 Job Applications: Covering letters, CV and Resume

1.2 Creating a digital profile - LinkedIn

1.3 Filling Forms (Online & Manual): creation of account, railway reservation, ATM, Credit/debit card

1.4 Body Language -Practical Skills for Interviews

Course Outcomes		
Course Outcomes	On completion of this course, students will;	
CO1	Learn to communicate effectively and appropriately in real life situation.	PO1
CO2	Use English effectively for study purpose across the curriculum	PO1,PO2
CO3	Develop interest in and appreciation of Literature	PO4,PO6
CO4	Develop and integrate the use of the four language skills	PO4,PO5,PO6
CO5	Enhance their language skills especially in the areas of grammar and pronunciation.	PO3,PO8

TextBooks(LatestEditions)	
1	I Am Malala The Girl Who Stood Up for Education and Was Shot by the Taliban by <u>Malala Yousafzai</u> , <u>Christina Lamb</u> , Little Brown, 2013.
2	My Inventions by Nikola Tesla Ingram Short title, 2011 Edition
ReferencesBooks	
(Latest editions,and the style as given below must be strictly adhered to)	

1	<u>Writing Your Life: A Guide to Writing Autobiographies</u>, Mary Borg, Taylor & Francis, 2021
2	One-act Plays for Acting Students: An Anthology of Short <u>Norman A. Bert</u> · 1987 ·
3	<u>The One-Act Play Companion: A Guide to plays, playwrights ...</u> <u>Colin Dolley</u> , <u>Rex Walford</u> · 2015
4	How to Build a Professional Digital Profile Kindle Edition by Jeanne Kelly Bernish, Bernish Communications Associates, LLC; 1st edition (May 29, 2012)
5	Role Play-Theory and Practice.Krysia M Yardley-Matwiejczuk, SAGE publications ltd, 1997

Web Resources	
	or Readers' Theatre: https://www.youtube.com/watch?v=JaLQJt8orSw&t=469s (the link to the performance; refer scripts by Aaron Sheperd)
	http://BBC learn English.com
	http://onestopenglish.com
	http://hearn-english-today.com
	http://talkenglish.com

	<p>he Zoo Story: http://www.lem.seed.pr.gov.br/arquivos/File/livrosliteraturaingles/zoostory.pdf</p>
	<p>he Proposal: https://www.one-act-plays.com/comedies/proposal.html</p>
	<p>elson Mandela with Larry King interviews: http://edition.cnn.com/TRANSCRIPTS/0005/16/lkl.00.html</p>
	<p>akesh Sharma with Indira Gandhi interview : https://www.ndtv.com/offbeat/what-first-indian-astronaut-rakesh-sharma-told-indira-gandhi-about-india-from-space-2204839</p>

Mapping with Programme Outcomes:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	3	3	2	3	2
CO2	2	3	3	3	2	3	3	2	2	2
CO3	3	3	3	2	3	3	3	2	3	2
CO4	3	3	3	3	3	3	3	2	2	2
CO5	3	2	3	3	3	3	3	2	2	3

CO /PO	PSO 1	PS O2	PS O3	PS O4	PS O5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weight age	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

SECOND YEAR – SEMESTER – IV

COURSE CODE	COURSE TITLE	L	T	P	C
23161 AEC 43	CorporateAccounting-II	4	0	0	3

Learning Objectives	
LO1	To know the types of amalgamation
LO2	To gain an understanding about reconstruction
LO3	To know Final statements of banking companies
LO4	To understand the legal requirements of financial accounts
LO5	To have an insight on modes of winding up of a company
Unit	Contents
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.
Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2	Apply and alter the share capital and internal reconstruction
CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator’s final statements
Textbooks	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	

1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof. Mukesh Bramhbut, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING
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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3		3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAG E	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC44	Business Mathematics and Statistics	4	0	0	3

Learning Objectives	
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation coefficient
LO5	To gain knowledge on time series analysis
Prerequisite: Should have studied Commerce in XII Std	
Unit	Contents
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.
Course Outcomes	
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	

1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAG E	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

COURSE CODE	COURSE TITLE	L	T	P	C
23161 GEC 45	Consumerism & Consumer Protection	4	0	0	3

Learning Objectives	
LO1	To understand the nature of consumers and consumerism
LO2	To know how consumers are exploited
LO3	To be familiar with consumer rights and duties
LO4	To learn about Consumer Protection Act
LO5	To gain insights into consumerism in India.
Unit	Contents
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.
III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.
Course Outcomes	
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

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AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

COURSE CODE	COURSE TITLE	L	T	P	C
23161GEC46	E-Commerce	4	0	0	3

Learning Objectives	
LO1	To know the goals of Electronic commerce
LO2	To understand the various Business models in emerging E-commerce areas
LO3	To have an insight on the internet marketing technologies
LO4	To understand the benefits and implementation of EDI
LO5	To examine the ethical issues of E-commerce
Unit	Contents
I	Introduction to E-Commerce Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E-Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.
II	E-Commerce Business Models & Consumer Oriented E Commerce 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 - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.
TOTAL	
CO	Course Outcomes
CO 1	Understand the role and features of world wide web
CO 2	Understand the Benefits and model of e-tailing
CO 3	Use the web enabled services
CO 4	Tackle the threats in internet security system

CO 5	Know about the Ethical principles Privacy and Information Rights
Textbooks	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - IV

CourseCode	CourseTitle	L	T	P	C
23161SEC 47	Information technology concepts	2	0	0	2

Learning Objectives

LO1	To introduce Evolution,Classification and Applications of Computers
LO2	To know Computer Peripherals
LO3	To learn about Software,Programming Language, Word Processing SpreadSheet sPresentation
LO4	To study Data Communication and BDP
LO5	To aware utility of computers at different places,computer security and internet
Unit	Contents
I	IntroductiontoComputers-Definition,.Characteristics Of Computer,Evolution Computer,Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer,Capabilities and limitations of computer.
II	Computer Peripherals- Role ofI /Devices in a computer system.Input Units:Keyboard,Terminals and its types. Pointing Devices, Scanners and its types,VoiceRecognitionSystems, Vision Input System, Touch Screen, Output Units: Monitors and its types.Printers: Impact Printers and its types. Non Impact Printers and its types,Plotters, types of plotters,Soundcards,Speakers,storage units.
III	Software and its needs, Types of S/W. System Software: Operating System, UtilityPrograms Programming Language: Machine Language, Assembly Language, High Level Language their advantages & ;disadvantages.ApplicationS/ Wandit Types :Word Processing, Spreadsheet Presentation,Graphics,DBMSs/w.
IV	Data Communication and BDP: Communication Process, Data Transmission speed,Communication Types (modes), Data Transmission Medias, Modem.Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types,File Organization.
V	.Computers@Home ,Education ,Entertainment,Business,Science,Medicine and Engineering -Introduction to Computer Security-Computer Viruses,Bombs,Worms-WWWandInternet

CO Course Outcomes

CO 1	Know Evolution,Classification and Applications of Computers
CO 2	Understand Computer Peripherals
CO 3	Have knowledge Software,Programming Language, Word Processing and Spread Sheets Presentation
CO 4	Do Data Communication And BDP
CO 5	Aware Utility Of computers at different places,computer security and internet

Textbooks

1	P.K.Sinha,ComputerFundamentals
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2	Dr.S.V.Srinivasa Vallabhan-Computer
3	ApplicationsinBusiness,SultanChand,NewDelhi
4	AlexisLeonandMathewsLeonbyFundamentals of Information,Technology.Vikas PublishingCompany,NewDelhi
5	DeepakBharihoke, Fundamentals Of InformationTechnology,Excel Publications,NewDelhi.

SECOND YEAR – SEMESTER - IV

CourseCode	CourseTitle	L	T	P	C
23161SEC48	Salesmanship	2	0	0	2

OBJECTIVE:

- To make the students aware of selling techniques and planning
- To enable the students to types of salesman in theMarketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To Know About Various Selling Techniques.

UNIT-I INTRODUCTION

Introduction to selling-meaning- definitions- importance- methods-qualities- functions duties-responsibilities–types of salesperson–sales careers.

UNIT- II SELLING PROCESS

Selling process– steps-customer expectations–understanding prospects- importance sources- buyers motives and behaviour-transaction oriented selling–relationship selling.

UNIT-III SELLING TECHNIQUES

Selling Techniques—planning—setting objectives—approach techniques —building rapport—
product knowledge—product benefits—features—functions- sales presentation demonstration—
handling objections—handling difficult customers—closing sales—after sales service

UNIT-IV Sales territory

sales targets/quotas- creating product strategies – understanding selling terms and prices
-retail store salesperson-online stores and sales opportunities– personal selling in the information age

UNIT-V SALES FORCE MANAGEMENT

Sales force management- selection- training- motivation- compensation –supervision and control- sales reports and knowledge management – evaluation- selling expenses-sales team professionalism–ethics-personal grooming.

COURSE OUTCOMES:

On successful completion of the subject the student acquired knowledge about

- Concept And Conversion Of Salesmanship
- Fundamentals Of Selling Process And Its Activities
- Knowledge about various Sales force management.
- To know about Selling Techniques.
- knowledge about personal selling and sales team professionalism

TEXT AND REFERENCE BOOKS:

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. Sa Chunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicol e Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, Nirali Prakashan

SECOND YEAR – SEMESTER - IV

CourseCode	CourseTitle	L	T	P	C
23161BRC49	Participation in Bounded Research	2	0	0	2

SECOND YEAR – SEMESTER - IV

CourseCode	CourseTitle	L	T	P	C
231AECCEVS	Environmental Studies	2	0	0	2

Course objectives:

The objectives of environmental studies are to understand how humans impact the environment and to develop ways to respond to those impacts. The field also aims to promote environmental awareness and encourage action to protect the environment

UNIT-I

The Multidisciplinary Nature of Environmental Studies – Definition, Scope and Importance –Need for Public awareness- natural Resources: Renewable and Non – Renewable Resources- Forest Resources – Water Resources- Mineral Resources- Food Resources – Energy Resources – Land Resources.

UNIT-II

Ecosystems-Concept Of Ecosystem-Structure And Function Of Ecosystem-Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession- Food chains, food webs and ecological pyramids-Types Of Ecosystem-Forest Ecosystem-Greenland Ecosystem-Desert Ecosystem-Aquatic Ecosystems.

UNIT-III

Biodiversity and its Conservation- Definition- Genetic ,Species and ecosystem diversity- Biogeographical classification of India- Values Of Biodiversity- Biodiversity at global ,National and local levels- India as a mega – diversity nation – Hot-spots of biodiversity- Threats to biodiversity –Endangered and end species of India-Conversation of biodiversity.

UNIT-IV

Environmental Pollution- Definition- Air Pollution- Water Pollution- Soil Pollution- Marine Pollution- Noise Pollution –Thermal Pollution – Nuclear hazards –Solid waste Management –Role of individuals in prevention of pollution-Disaster Management.

UNIT-V

Social Issues and the Environment – From Unsustainable to Sustainable development- Urban problems related to energy- Water Conservation ,rainwater harvesting, watershed management-Environmental Ethics – Climate change greenhouse effect and global warming – Ozone depletion –Wasteland Reclamation-Consumerism and waste products –Environmental Legislation –Issues Involved in enforcement of environmental legislation – Public awareness- Human population and the environment.

OUTCOME:

- Master core concepts and methods from ecological and physical sciences and their application environmental problem solving.
- Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies
- Appreciate The Ethical, cross-cultural, and historical context of environmental issues and the links between human natural systems.
- Understand the transnational character of environmental problems and ways of addressing them, including interaction across local to global scales.
- Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.

References:

1. Agarwal, K.C,2001, Environmental Biology, Nidi Pub. Ltd., Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt, Ltd., Ahmedabad 380013, India, Email: rn4pin@icenet.net (R)
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clank R.S., Marine Pollution, Clarendon Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E. & Hepworth, M.T.2001, Environmental Encyclopedia, Jaico Pub. Mumbai, 1196p
6. De A.K., Environmental Chemistry, Wiley Western Ltd.

SECOND YEAR – SEMESTER - IV

CourseCode	CourseTitle	L	T	P	C
231LCSCLS	Leadership and Management Skills	0	0	0	1

Course Objective:

Help students to develop essential skills to influence and motivate others
Inculcate emotional social intelligence, and integrative thinking for effective leadership
Create And Maintain an effective and motivated team to work for the society
Nurture a creative and entrepreneurial mindset Make students understand the personal values and apply ethical principles in professional and social contexts.

Course Outcomes:

Upon Completion Of The Course, students will be able to:

1. Examine various leadership models and understand /assess their skills, strengths and abilities that affect their own leadership style and can create their leadership vision.
2. Learn and demonstrate practical skills such as asset management, self management, handling conflicts, team leadership, etc.
3. Understand the basics of entrepreneurship and develop business plans
4. Apply The Design Thinking Approach To leadership
5. Appreciate the importance of ethics and moral values for making a balanced personality.

UNIT-I Leadership Skills

a. Understanding Leadership and its Importance

- What Is Leadership?
- Why Leadership required?
- Whom do you consider as an ideal leader?

b. Traits and Models of Leadership

- Are leaders born or made?
- Key Characteristics Of An Effective Leader
- Leadership styles
- Perspective so different leaders

c. Basic Leadership Skills

- Motivation
- Teamwork
- Negotiation
- Networking

UNIT-II Managerial Skills

a. BasicManagerialSkills

- Planning For Effective Management
- How To Organise Teams?
- Recruiting and retaining talent
- Delegation Of Tasks
- Learn To Coordinate
- Conflict Management

b. Self-Management Skills

- Understanding Self Concept
- Developing Self-awareness
- Self-examination
- Self-regulation

UNIT-III-

Entrepreneurial Skills

a. Basics of Entrepreneurship

- Meaning Of Entrepreneurship
- Classification And Types Of Entrepreneurship
- Traits And Competencies Of Entrepreneur

b. Creating Business Plan

- Problem Identification And Idea Generation
- Idea Validation
- Pitchmaking

UNIT-IV-Innovative Leadership and Design Thinking

a. InnovativeLeadership

- Concept of emotional and social intelligence
- Synthesis of human and artificial intelligence
- Why Does Culture Matter For Today's Global Leaders

b. DesignThinking

- What is design thinking?
- Key Elements Of Design Thinking:
 - Discovery
 - Interpretation
 - Ideation
 - Experimentation
 - Evolution.
- How To Transform Challenges Into Opportunities?
- How To Develop human-centric Solutions for Creating Social good?

UNIT-V-Ethics and Integrity

a. Learning through Biographies

- What makes an individual great?
- Understanding the persona of a leader for deriving holistic inspiration
- Drawing Insights For Leadership
- How Leaders Sail Through Difficult Situations?

b. EthicsandConduct

- Importance Of Ethics
- Ethical Decision Making
- Personal and professional moral codes of conduct
- Creating A Harmonious Life

Bibliography And Suggested Readings:

Ashokan, M.S.(2015).*Karmayogi:biography on E. Sreedharan*.Penguin,UK.

Brown,T.(2012).*ChangebyDesign*.HarperBusiness

Elkington,J.,&Hartigan,P.(2008).*ThePowerofUnreasonable People:How*

Social Entrepreneurs Create Markets that Change the World .Harvard Business Press

THIRD YEAR – SEMESTER - V

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC51	Cost Accounting-I	5	1	0	4

Learning Objectives	
LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.
Unit	Contents
	Introduction of Cost Accounting
I	Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.
	Cost Sheet and Methods of Costing
II	Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.
	Material Costing
III	Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.
	Labour Costing
IV	Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.
	Overheads Costing
V	Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.
Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand &

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

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC52	Banking Law and Practice	5	1	0	4

Learning Objectives	
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Unit	Contents
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries- Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.
IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules

	regarding Endorsement - Paying banker-Banker's duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction – Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.
V	E-Banking Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking-Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS-Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.
Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Textbooks	
1	Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Reference Books	
1	Financial System, Margam Publication, Chennai
2	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC53	IncomeTax Law and Practice-I	5	1	0	4

Learning Objectives	
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.
Unit	Contents
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self- Occupied Property–Amenities–Deductions.
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.
Course Outcomes	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	

1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books

1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K. Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

	PO1	PO2	PO3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3– Strong,2-Medium,1-Low

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC54	Auditing And Corporate Governance	4	0	0	3

Learning Objectives	
LO1	To enable students to understand the process of auditing and its classification.
LO2	To Impart knowledge on internal check and internal control.
LO3	To illustrate the role of auditors in a company.
LO4	To help students understand the framework, theories and models of Corporate Governance.
LO5	To provide insights into the concept of Corporate Social Responsibility
Unit	Contents
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.
	TOTAL

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

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

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

Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

COURSE CODE	COURSE TITLE	L	T	P	C
23161DSC55-A	Elective Paper-I Entrepreneurial Development	3	0	0	3

Learning Objectives	
LO1	To know the meaning and characteristics of entrepreneurship
LO2	To identify the various business opportunities
LO3	To understand the Process of setting up an enterprise
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
LO5	To develop an understanding of the role of MSME in economic growth
Unit	Contents
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.
III	Setting Up an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.
V	MSME 's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.
Course Outcomes	
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project

CO5	Develop an understanding about the Government schemes available for women entrepreneurs
Textbooks	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natarajan, Entrepreneurial development, Himalaya publishing, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.interaction-design.org/literature/topics/design-thinking
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3	http://www.msme.gov.in/

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

COURSE CODE	COURSE TITLE	L	T	P	C
23161DSC55-B	Elective Paper-II Indirect Taxation	3	0	0	3

Learning Objectives	
LO1	To get introduced to indirect taxes
LO2	To have an overview of Indirect taxes
LO3	To be familiar the CGST and IGST Act
LO4	To learn procedures under GST
LO5	To gain knowledge about Customs Duty.
Unit	Contents
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation.
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India–History of GST in India – Constitutional Amendment under Pre–Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal – Taxes and Duties not Subsumed in GST – Rates of GST in India.
III	CGST ACT 2017 & IGST Act Supply – Meaning – Classification – Time of Supply – Valuation – Registration – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill Returns – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply. Role of GSTN in Implementation of GST– Anti Profiteering Rules – Doctrine of Unjust Enrichment– Challenges in Implementation of GST.
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.
V	Customs Duty 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.
Course Outcomes	
CO1	Acquaintance with Indirect tax laws
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST
CO4	Summarise procedures of GST

CO5	Discuss aspects of Customs Duty in India
Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

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

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

COURSE CODE	COURSE TITLE	L	T	P	C
23161DSC56-A	ElectivePaper-I Human Resource Management	3	0	0	3

Learning Objectives	
C1	To understand aspects relating to Human resource management
C2	To know strategies relating to Human Resource management
C3	To be acquainted with Industrial Relations Policy.
C4	To learn about organisation culture
C5	To assimilate knowledge on employee welfare.

Unit	Contents
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.
IV	Organisational Development Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.
CO	Course Outcomes
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Determine appropriate organisation culture.

CO5	Formulate strategies for employee welfare.
Textbooks	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
Reference Books	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

COURSE CODE	COURSE TITLE	L	T	P	C
23161DSC56-B	ElectivePaper-II Disaster Management	4	0	0	3

Learning Objectives

LO1	To provide basic conceptual understanding of disasters.
LO2	To understand approaches of Disaster Management
LO3	To Build Skills To Respond To Disaster

Unit	Contents
I	Definition and types of disaster Hazards and Disasters, Risk and Vulnerability in Disasters, Natural and Man-made disasters, earthquakes, floods, drought, landside, land subsidence, cyclones, volcanoes ,tsunami, avalanches,global climate extremes. Man-made disasters: Terrorism, gas and radiations leaks, toxic waste disposal,oil spills,forest fires
II	Study of Important disasters Earthquakes and its types, magnitude and intensity, seismic zones of India, major fault systems of India plate, flood types and its management, drought types and its management, landside and its management case studies of disasters in Sikkim (e.g)Earthquakes, Landside). Social Economic and Environmental impact of disasters.
III	Mitigation and Management techniques Disaster Basic principles of disaster management, Disaster Management Cycle,Disaster Management Policy,National and State Bodies for Disaster Management, Early Warning Systems, Building design and construction of highly seismic zones,retrofitting of buildings.
IV	Training, awareness program and project on disaster management Training and drills for disaster preparedness, Awareness generation program, Usages of GIS and Remote sensing techniques in disaster management, Mini project on disaster risk assessment and preparedness for disasters with reference to disasters in Sikkim And Its Surrounding areas.
CO	COURSE OUTCOMES:
CO1	Develop A Deep Understanding Of Disaster resilience,
CO2	risk mitigation, and recovery policies as they arise from around the globe

CO3	Develop The capacity to participate bateson Disaster governance and societal reconstruction.
	TextBooks:
	Disaster Management Guidelines, GOI-UNDDisaster Risk Program (2009-2012)
	Damon,P.Coppola,(2006) Introduction to International Disaster Management, Butter worth Heinemann.
	Gupta A.K., NiarS. Sand Chatterjee'S. (2013) Disaster management and Risk Reduction, Role of Environmental Knowledge ,NarosaPublishingHouse,Delhi.
	Murthy.V.N.(2012)Disaster Management,Deep and Deep Publications PVT. Ltd.NewDelhi.
	MothS.(2010) Managing Natural Disasters, Mac Publishers India Ltd.

THIRD YEAR – SEMESTER – V

CourseCode	CourseTitle	L	T	P	C
23161 SEC 57	Summer Internship /Industrial Training	0	0	0	2

THIRD YEAR – SEMESTER – V

CourseCode	CourseTitle	L	T	P	C
231AECCVED	Value Education	2	0	0	2

THIRD YEAR – SEMESTER – V

CourseCode	CourseTitle	L	T		C
231ACLS PSL	Professional Skills	0	0	0	1

Learning Objectives	
LO1	Acquire career skills and fully pursue to partake in successful career path
LO2	Prepare a good resume,prepare for interviews and group discussions
LO3	Explore desired career opportunities in the employment market considering an individual SWOT.
Unit	Contents
I	Resume Skills Preparation and Presentation Introduction Of Resume And Its Importance Difference Between a CV, Resume and Biodata Essential Components Of A Good Resume Resume skills:common errors Common errors people generally make in preparing their resume Prepare a good resume her/his considering all essential components
II	InterviewSkills:Preparation and Presentation Meaning types of interview (F2F,telephonic,video,etc.) DressCode, Background Research, Do'sandDon'ts Situation,Task,Approach and Response (STAR Approach)for facing an interview Interview Procedure(opening,listening skills,closure,etc.) Important Questions Generally Asked In A Job Interview(open and closed ended questions) Interview Skills:Simulation Observation Of Exemplary Interviews

	<p>Comment critically on simulated interviews</p> <p>Interview Skills:Common Errors</p> <p>Discuss the common errors generally candidates make in interview</p> <p>Demonstrate An Ideal Interview</p>
III	<p>Group Discussion Skills</p> <p>Meaning and methods of Group Discussion</p> <p>Procedure of Group Discussion</p> <p>Group Discussion- Simulation</p> <p>Group Discussion-Common Errors</p>
IV	<p>Exploring Career Opportunities</p> <p>Knowing Yourself–personal characteristics</p> <p>Knowledge about the world of work, requirements of jobs including self-employment.</p> <p>Sources Of career information Preparing for a career based on their potentials and availability of opportunities</p>
Course Outcomes	
CO1	He specific abilities and competencies a learner is expected to acquire after completing a professional skills training program
CO2	enabling them to effectively function in a professional setting, including skills like communication,
CO3	Descriptions of the specific knowledge, skills, or expertise that the learner will get from a learning activity

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161 AEC 61	Cost Accounting-II	6	1	0	3

Learning Objectives	
LO1	To understand the standards in Cost Accounting
LO2	To know the concepts of contract costing.
LO3	To be familiar with the concept of process costing.
LO4	To learn about operation costing.
LO5	To gain insights into standard costing.
Unit	Contents
	Cost Accounting Standards
I	An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.
	Contract Costing
II	Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.
	Process Costing
III	Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.
	Operation Costing
IV	Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.
	Standard Costing
V	Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.
	TOTAL
Course Outcomes	
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.
Textbooks	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.

3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
Reference Books	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC62	Management Accounting	6	2	0	3

Learning Objectives	
LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.
Unit	Contents
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.
V	Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.
CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow

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CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications,Chennai.
Reference Books	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

**PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

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THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161AEC63	Income Tax Law & Practice-II	6	2	0	3

Learning Objectives	
LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.
Unit	Contents
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80ddb, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)

Course Outcomes	
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161DSC64-A	Elective Paper –I Financial Management	4	0	0	3

Learning Objectives	
LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization.
Unit	Contents
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index -
IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.
V	Working Capital Decision Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.
	TOTAL
Course Outcomes	
CO1	Recall the concepts in financial management.

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

MAPPING WITH PROGRAMME OUTCOME
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161DSC64-B	Elective Paper–II Computer Application in Business	4	0	0	3

Learning Objectives	
LO1	To apply various terminologies used in the operation of computer systems in a business environment.
LO2	To Understand the basic concepts of a word processing package
LO3	To apply the basic concepts of electronic spreadsheet software in business.
LO4	To Understand and apply the basic concepts of PowerPoint presentation.
LO5	To generate electronic mail for communicating in an automated office for business environment.
Unit	Contents
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.
IV	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. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.
V	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.
Course Outcomes	
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	

1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.

Reference Books

1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw Hill, Noida.
3	ter Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.youtube.com/watch?v=Nv_Nnw01FaU
2	https://www.udemy.com/course/office-automation-certificate-course/
3	https://guides.lib.umich.edu/ld.php?content_id=11412285

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161PRW65	Project Viva	0	0	0	4

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161SEC66	General awareness for Competitive Examinations	2	0	0	1

Learning Objectives	
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline
UNIT	Details
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation
Course Outcomes	
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India

CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

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

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
23161 EXACT	Extension activity	0	0	0	1

THIRD YEAR – SEMESTER - VI

COURSE CODE	COURSE TITLE	L	T	P	C
231ACSIKWS	Indian Knowledge System	0	0	0	2

Learning Objectives	
LO1	Establish, guide and monitor subject- wise interdisciplinary research groups composed of researchers from institutes, centers and individuals
LO2	Create and promote popularization schemes.
LO3	Facilitate funding of various projects and develop mechanism to undertake research.
UNIT	Details
I	Introduction to Indian Knowledge System (IKS), Definition, Concept and Scope of IKS(4)1.1Definition,Concept and Scope of KS1.2IK base approaches on Knowledge Paradigms 1.3IKS in ancient India and in modern India
II	IKS and Indian Scholars, Indian Literature (8) 2.1 Philosophy and Literature (Maharishi Vyas, Manu, Kanad, Pingala,Parasar, Banabhatta, Nagarjuna and Panini) 2.2 Mathematics and Astronomy (Aryabhatta, Mahaviracharya, Bodhayan,Bhaskaracharya, Varahamihira and Brahmgupta) 2.3 Medicine and Yoga (Charak, Susruta, Maharishi Patanjali andDhanwantri)2.4Sahitya(Vedas,Upvedas,Upavedas(Ayurveda, Dhanurveda, Gandharvaveda) Puran and Upanishad) and shaddarshan (Vedanta, Nyaya.Vaisheshika, Sankhya, Mimamsa, Yoga, Adhyatma and Meditation) 2.5 Shastra (Nyaya, vyakarana,Krishi,Shilp,Vastu,Natya Sangeet)
III	Indian Traditional/tribal/ethnic communities, their livelihood and local wisdom(6) 3.1 Geophysical aspects, Resources and Vulnerability 3.2 Resource Availability, utilization pattern and limitations3. 3 Socio- Cultural linkage switch Traditional KnowledgeSystem3.4tangiblean Intangible cultural heritage.
IV	unique Traditional Practices And Applied Traditional Knowledge(8)4.1 Myths,Rituals,Spirituals,Taboos andBelief System, Folk Stories, Songs, Proverbs, Dance, Play, Acts and Traditional Narratives 4.2 Agriculture, animal husbandry,Forest,SacredGroves,Water Mills, SacredWater Bodies, Land, water andSoilConservation and management Practices
V	Protection,preservation,conservation and Management of Indian Knowledge System(4)5. 1 Documentation and Preservation Of IKS 5.2 Approaches for conservation and Management of nature and bio-resources 5.3 Approaches and strategies to protection and conservation of IKS
Course Outcomes	
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India's Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

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RESEARCH INTEGRATED CURRICULUM

The relationship between teacher and learner is completely different in higher **education from** what it is in school. At the higher level, the teacher is not there for the sake of the student; both have the justification in these rvice of scholarship .For the students who are the professional of the future, developing the ability to investigate problems,make judgments on the basis of sound evidences, take decisions on a rational basis and understand what they are doing and why is vital.Research and inquiry is not just for those who choose to pursue an academic career. It is essential to professional life the twenty-first century.

It is observed that the modern world is characterized by heightened levels of complexity and uncertainty. Fluidity, fuzziness, instability, fragility, unpredictability, indeterminacy, turbulence, and changeability, contestability: these are some of the terms that mark out the twenty-first century.Teaching and research is correlated whentheyareco-related.Growing Out of the research on teaching- research relations, the following framework has been developed and widely adopted to help individual staff, course teams and whole institutions analyze their curricula and consider ways of strengthening students understanding of and through research.Curriculum Can Be:

Research–Led:Learning About current research in the discipline.

Here the curriculum focus is to ensure that what students learn clearly reflects current and ongoing research interdiscipline.This includes research done by staff teaching them.

Research–Oriented:Developing Research Skills And Techniques.

Here the focus on developing student’s knowledge of and ability to carryout the research methodologies and methods appropriate to their discipline(s)

Research–Based:Undertaking Research And Inquiry.

Here the curriculum focus is on ensuring that as much as possible the student learns in research and or inquiry mode (i.e.the students be come producer soft knowledge not just consumers). The strongest curricula form of this is in those special undergraduate programmes for selected students,but such research and inquiry may also be main streamed for all or many students.

Research-Tutored:engaging in research discussions

Here the focus is on students and staff critically discussing ongoing research in the discipline.

All four ways of engaging students with research and inquiry are valid and valuable and curricula can and should contain elements of them.

Moreover, the student participation research may be classified as,

Level 1: Prescribed Research

Level 2: Bounded Research Level

Level 3: Scaffold Research Level

Level 4: Self-actuated Research

Level 5: Open Research

Taking into consideration the above mentioned facts respect integrating research into the B.Com curriculum, the following Research Skill Based Courses are introduced in the B.Com curriculum.

Semester	RSB Courses	Credits
II	Research Led Seminar	1
III	Research Methodology	3
V	Participation in Bounded Research	2
VI	Project Work	4

Blueprint for assessment of student's performance in Research Led Seminar Course

● Internal Assessment: 40

Marks

- Seminar Report (UG)/Concept Note (PG) : 5X4= 20 Marks
- Seminar Review Presentation : 10 Marks
- Literature Survey : 10 Marks

● Semester Examination : 60

Marks

(Essay type Questions set by the concerned resource persons)

Blueprint for assessment of student's performance in Research Methodology Courses **Continuous Internal Assessment**

20 Marks

- Research Tools (Lab): 10 Marks
- Tutorial: 10 Marks

Model Paper Writing:**40 Marks**

- Abstract: 5 Marks
- Introduction: 10 Marks
- Discussion: 10 Marks
- Review of Literature: 5 Marks
- Presentation: 10 Marks

Semester Examination:**40 Marks****Total:****100 Marks**

