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| B.COM., digital marketing |
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| **SYLLABUS** |
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| **FROM THE ACADEMIC YEAR**  **2023-24** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |
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**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 is a key contributor to the economic development of the country.

Digital marketing is a broad term that encompasses all forms of advertising carried out online, including search engines, websites, social media, email, and mobile apps, among others. Digital marketing is the practice of promoting products, services, and brands through the use of modern online media channels.

In today’s linked world, digital marketing is nearly a requirement. One of the best-paying jobs in the world is that of a financial advisor. A 2018 IMAI report predicted that online advertising in India would increase by 30% annually.

This course in digital marketing enables aspirants with some of the essential skills like the concept of sales conversions, analysing marketing campaigns, and finding strategies to promote their organisations.﻿

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| **TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME** | |
| **Programme:** | **B.COM DIGITAL MARKETING** |
| **Programme Code:** |  |
| **Duration:** | **UG - 3 years** |
| **Programme Outcomes:** | **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  **PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate 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.  **PO3: Critical thinking:** Capability to apply analytic thought to a 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.  **PO4: Problem solving: Capacity** to extrapolate from what one has learned 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.  **PO5: Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.  **PO6: Research-related skills**: 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 hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation  **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 a team  **PO8: Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.  **PO9: Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.  **PO10 Information/digital literacy:** Capability to use ICT in a 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.  **PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.  **PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.  **PO 13: Moral and ethical awareness/reasoning**: Ability toembrace 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 demonstratingthe ability to identify ethical issues related to one‟s work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.  **PO 14: Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.  **PO 15: 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 work place through knowledge/skill development/reskilling. |

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| **Programme Specific Outcomes:** | **PSO1 – Placement:**  To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.  **PSO 2 - Entrepreneur:**  To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations  **PSO3 – Research and Development:**  Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.  **PSO4 – Contribution to Business World:**  To produce employable, ethical and innovative professionals to sustain in the dynamic business world.  **PSO 5 – Contribution to the Society:**  To contribute to the development of the society by collaborating with stakeholders for mutual benefit |

**Credit Distribution for UG Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sem I** | **Credit** | **H** | **Sem II** | **Credit** | **H** | **Sem III** | **Credit** | **H** | **Sem IV** | **Credit** | **H** | **Sem V** | **Credit** | **H** | **Sem VI** | **Credit** | **H** |
| Part 1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course –\CC IX | 4 | 5 | 6.1 Core Course –  CC XIII | 4 | 6 |
| Part.2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course –  CC XIV | 4 | 6 |
| 1.3 Core Course – CC I | 5 | 5 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII  Core Industry Module | 5 | 5 | 5. 3.Core Course CC -XI | 4 | 5 | 6.3 Core Course –  CC XV | 4 | 6 |
| 1.4 Core Course – CC II | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 5 | 5 | 4.4 Core Course –  CC VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce  CC -XII | 4 | 5 | 6.4 Elective -VII Generic/ Discipline Specific | 3 | 5 |
| 1.5 Elective I Generic/ Discipline Specific | 3 | 4 | 2.5 Elective II Generic/ Discipline Specific | 3 | 4 | 3.5 Elective III Generic/ Discipline Specific | 3 | 4 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 3 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII  Generic/ Discipline Specific | 3 | 5 |
| 1.6 Skill Enhancement Course SEC-1 | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4,  (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | 1 | - |
| 1.7 Skill Enhancement -(Foundation Course) | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
|  |  |  |  |  |  | 3.8 E.V.S. | - | 1 | 4.8 E.V.S | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 |  |  |  |  |
|  | **23** | **30** |  | **23** | **30** |  | **22** | **30** |  | **25** | **30** |  | **26** | **30** |  | **21** | **30** |
| **Total – 140 Credits** | | | | | | | | | | | | | | | | | |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System**

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course SEC-1 | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-2 | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 13 |
| Part-4 | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based | 22 | 26 |
| **Part-4** | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | 2 |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based & LAB | 18 | 28 |
| **Part-4** | Extension Activity | 1 | - |
| Professional Competency Skill | 2 | 2 |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

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

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

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| **METHODS OF EVALUATION** | | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | | **25 Marks** |
| Assignments / Snap Test / Quiz | |
| Seminars | |
| Attendance and Class Participation | |
| **External Evaluation** | End Semester Examination | | **75 Marks** |
| **Total** | | | **100 Marks** |
| **METHODS OF ASSESSMENT** | | | |
| **Remembering (K1)** | | * Thelowestlevelofquestionsrequirestudentstorecallinformationfromthecoursecontent * Knowledgequestionsusuallyrequirestudentstoidentifyinformationinthetextbook. | |
| **Understanding (K2)** | | * Understandingoffactsandideasbycomprehendingorganizing,comparing,translating,interpolatingandinterpretingintheirownwords. * Thequestionsgobeyondsimplerecallandrequirestudentstocombinedatatogether | |
| **Application (K3)** | | * Studentshavetosolveproblemsbyusing/applyingaconceptlearnedintheclassroom. * Studentsmust usetheir knowledgetodetermineaexactresponse. | |
| **Analyze (K4)** | | * Analyzingthequestionisonethatasksthestudentstobreakdownsomethingintoitscomponentparts. * Analyzingrequiresstudentstoidentifyreasonscausesormotivesandreachconclusionsorgeneralizations. | |
| **Evaluate (K5)** | | * Evaluationrequiresanindividualtomakejudgmentonsomething. * Questionstobeaskedtojudgethevalueofanidea,acharacter,aworkofart,orasolutiontoaproblem. * Studentsareengagedindecision-makingandproblem–solving. * Evaluationquestionsdonothavesinglerightanswers. | |
| **Create (K6)** | | * Thequestionsofthiscategorychallengestudentstogetengagedincreativeandoriginalthinking. * Developingoriginalideasandproblemsolvingskills | |

**Highlights of the Revamped Curriculum**:

1. Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
2. The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
3. The General Studies and Statistics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
4. The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
5. The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
6. The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
7. Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
8. State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

**Value additions in the Revamped Curriculum:**

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| Semester | Newly introduced Components | Outcome / Benefits |
| I | **Foundation Course**  To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world. | * Instil confidence among students * Create interest for the subject |
| I, II, III, IV | **Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial) | * Industry ready graduates * Skilled human resource * Students are equipped with essential skills to make them employable |
| * Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects |
| * Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc. |
| * Entrepreneurial skill training will provide an opportunity for independent livelihood * Generates self – employment * Create small scale entrepreneurs * Training to girls leads to women empowerment |
| * Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools |
| III, IV, V & VI | Elective papers-  An open choice of topics categorized under Generic and Discipline Centric | 1. Strengthening the domain knowledge 2. Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature 3. Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background 4. Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors |
| IV | DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research | 1. Exposure to industry moulds students into solution providers 2. Generates Industry ready graduates 3. Employment opportunities enhanced |
| II year Vacation activity | Internship / Industrial Training | 1. Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | 1. Self-learning is enhanced 2. Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of  Professional Competency component | * Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; * ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc. |
| Extra Credits:  For Advanced Learners / Honors degree | | * To cater to the needs of peer learners / research aspirants |

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| **Skills acquired from the Courses** | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill |

**B.COM - DIGITAL MARKETING- CREDIT DISTRIBUTION**

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| --- | --- | --- | --- | --- |
| **Part** | **Course**  **Code** | **Title of the Course** | **Credits** | **Hours** |
| **FIRST YEAR** | | | | |
| **FIRST SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper I –**Financial Accounting I** | **5** | **5** |
| Part III |  | Core Paper II - **Principles of Management** | **5** | **5** |
| Part III |  | Elective I - Business Communication | **3** | **4** |
|  | Elective I - Indian Economic Development |
|  | Elective I - Business Economics |
| Part IV |  | Skill Enhancement Course SEC – 1 | **2** | **2** |
|  | Foundation Course FC | **2** | **2** |
|  |  | **TOTAL** | **23** | **30** |
| **SECOND SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core Paper III –**Financial Accounting II** | **4** | **5** |
| Part III |  | Core Paper IV- Principles of Marketing | **4** | **5** |
| Part III |  | Elective II - Business Environment | **3**  **3** | **4** |
|  | Elective II - Business Mathematics and Statistics |
|  | Elective II - Sales and Distribution Management |
| Part IV |  | Skill Enhance Course SEC – 2 | **2** | **2** |
|  | Skill Enhancement Course – SEC 3 | **2** | **2** |
|  |  | **TOTAL** | **23** | **30** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **SECOND YEAR** | | | | |
| **THIRD SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core PaperV- **CorporateAccounting I** | **4** | **5** |
| Part III |  | Core PaperVI –**Business Law** | **4** | **5** |

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| Part III |  | Elective III – Fundamentals of Digital Marketing | **3** | **4** |
|  | Elective III –International Trade |
|  | Elective III – Search Engine Optimisation – 1 |
| Part IV |  | Skill Enhance Course SEC – 4 | **1** | **1** |
|  | Skill Enhancement Course – SEC 5 | **2** | **2** |
|  | Environmental Studies | **-** | **1** |
|  |  | **TOTAL** | **22** | **30** |
| **FOURTH SEMESTER** | | | | |
| Part I |  | Language – Tamil | **3** | **6** |
| Part II |  | English | **3** | **6** |
| Part III |  | Core PaperVII –**CorporateAccounting II** | **4** | **5** |
| Part III |  | Core PaperVIII –**Company Law** | **4** | **5** |
| Part III |  | Elective IV–Business Legislations | **3** | **3** |
|  | Elective IV– Research Methodology |
|  | Elective IV- Search Engine Optimisation - II |
| Part IV |  | Skill Enhance Course SEC – 6 | **2** | **2** |
|  | Skill Enhancement Course – SEC 7 | **2** | **2** |
|  | Environmental Studies | **2** | **1** |
|  |  | **TOTAL** | **25** | **30** |
| **THIRD YEAR** | | | | |
| **FIFTH SEMESTER** | | | | |
| Part III |  | Core Paper IX –**Cost Accounting I** | **4** | **5** |
| Part III |  | Core Paper X - **Banking Law and Practice** | **4** | **5** |
| Part III |  | Core Paper XI –**Income Tax Law and**  **Practice I** | **4** | **5** |
| Part III |  | Core Paper XII – Project Viva vove **Auditing and Corporate**  **Governance** | **4** | **5** |
| Part III |  | Discipline Specific Elective 1/2 -  Indirect Taxation / Pay Per Click I | **3** | **4** |
|  | Discipline Specific Elective 3/4 - Mall Management / Social Media Marketing | **3** | **4** |
| Part IV |  | Value Education | **2** | **2** |
|  |  | Summer Internship / Industrial Training | **2** | **-** |
|  |  | **TOTAL** | **26** | **30** |

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| --- | --- | --- | --- | --- |
| **SIXTH SEMESTER** | | | | |
| Part III |  | Core Paper XIII –**Cost Accounting - II** | **4** | **6** |
| Part III |  | Core Paper XIV-**Management Accounting** | **4** | **6** |
| Part III |  | Core Paper XV-**IncomeTax Law and**  **Practice II** | **4** | **6** |
| Part III |  | Discipline Specific Elective ⅚- International Marketing Management/ Pay Per click II | **3** | **5** |
|  | Discipline Specific Elective 7/8- Logistics and Supply Chain Management / EXIM Procedures and Documentation | **3** | **5** |
| Part IV |  | General awareness for Competitive Examination | **2** | **2** |
| PartV |  | Extension Activity | **1** | **-** |
|  |  | **TOTAL** | **21** | **30** |
| **GRAND TOTAL** | | | **140** | **180** |

**FIRST YEAR – SEMESTER – I**

**Core – I: Financial Accounting I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation | | | | | | | | | **15** | |
| II | **Final Accounts**  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | | **15** | |
| III | **Depreciation and Bills of Exchange**  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Units of Production Method – Cost Model vs Revaluation  **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate | | | | | | | | | **15** | |
| IV | **Accounting from Incomplete Records – Single Entry System**  Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. | | | | | | | | | **15** | |
| V | **Royalty and Insurance Claims**  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. **Insurance Claims** –Calculation of Claim Amount-Average clause (Loss of Stock only) | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | | | | | | | | | | |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | | | | | | | | | | |
| CO3 | Analyse the various methods of providing depreciation | | | | | | | | | | |
| CO4 | Evaluate the methods of calculation of profit | | | | | | | | | | |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
|  | S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
|  | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
|  | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. | | | | | | | | | | |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. | | | | | | | | | | |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. | | | | | | | | | | |
|  | 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** | | | | | | | | | | | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Core – II: Principles of management**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic management concepts and functions | | | | | | | | | | |
| **LO2** | To know the various techniques of planning and decision making | | | | | | | | | | |
| **LO3** | To familiarize with the concepts of organisation structure | | | | | | | | | | |
| **LO4** | To gain knowledge about the various components of staffing | | | | | | | | | | |
| **LO5** | To enable the students in understanding the control techniques of management | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management**  Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol,  Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | | | | | | | | | **15** | |
| II | **Planning**  Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. | | | | | | | | | **15** | |
| III | **Organizing**  Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management. | | | | | | | | | **15** | |
| IV | **Staffing**  Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH]. | | | | | | | | | **15** | |
| V | **Directing**  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.  **Co-ordination and Control**  Co-ordination – Meaning - Techniques of Co-ordination.  Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | | | | | | | | | **15** | |
|  | **Total** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance of principles of management. | | | | | | | | | | |
| **CO2** | Paraphrase the importance of planning and decision making in an organization. | | | | | | | | | | |
| **CO3** | Comprehend the concept of various authorizes and responsibilities of an organization. | | | | | | | | | | |
| **CO4** | Enumerate the various methods of Performance appraisal | | | | | | | | | | |
| **CO5** | Demonstrate the notion of directing, co-coordination and control in the management. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi. | | | | | | | | | | |
| 2 | DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | | | | | | | | | | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | | | | | | | | | | |
| 4 | L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi. | | | | | | | | | | |
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. | | | | | | | | | | |
| 3 | Grifffin, 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/sy1/management> | | | | | | | | | | |
| 2 | <https://www.managementstudyguide.com/manpower-planning.htm> | | | | | | | | | | |
| 3 | <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392> | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**Elective - I: Business Communication**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **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 interview | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| 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 | | | | | | | | | **12** | |
| II | **Trade Enquiries**  Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |

|  |  |
| --- | --- |
| **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**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **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 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2.2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER - I**

**Elective - I: Indian Economic Development**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the concepts of Economic growth and development | | | | | | | | | | |
| **LO2** | To know the features and factors affecting economic development | | | | | | | | | | |
| **LO3** | To gain understanding about the calculation of national income | | | | | | | | | | |
| **LO4** | To examine the role of public finance in economic development | | | | | | | | | | |
| **LO5** | To understand the causes of inflation | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Economic Development And Growth**  Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure. | | | | | | | | | **12** | |
| II | **Economic Development**  Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development | | | | | | | | | **12** | |
| III | **National Income**  Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare | | | | | | | | | **12** | |
| IV | **Public Finance**  Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit -Revenue, Budgetary, Primary and Fiscal, Deficit Financing. | | | | | | | | | **12** | |
| V | **Money Supply**  Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply. | | | | | | | | | **12** | |
| **TOTAL** | | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Elaborate the role of State and Market in Economic Development | | | | | | | | | | |
| **CO2** | Explain the Sectorial contribution to National Income | | | | | | | | | | |
| **CO3** | Illustrate and Compare National Income at constant and current prices. | | | | | | | | | | |
| **CO4** | Describe the canons of public expenditure | | | | | | | | | | |
| **CO5** | Understand the theories of money and supply | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi | | | | | | | | | | |
| 2 | V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai | | | | | | | | | | |
| 3 | Remesh Singh, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | |
| 4 | Nitin Singhania, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | |
| 5 | Sanjeverma, The Indian Economy, unique publication, Shimla. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi. | | | | | | | | | | |
| 2 | Sukumoy Chakravarthy : Development Planning- Indian Experience, OUP,  New Delhi. | | | | | | | | | | |
| 3 | Ramesh Singh, Indian Economy, McGraw Hill, Noida. | | | | | | | | | | |
| 4 | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. | | | | | | | | | | |
| 5 | Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <http://www.jstor.org> | | | | | | | | | | |
| 2 | <http://www.indiastat.com> | | | | | | | | | | |
| 3 | <http://www.epw.in> | | | | | | | | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 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 | 14 | 15 | 10 | 10 | 10 | 10 | 10 | 13 | 10 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 2 | 2 | 2 | 2 | 2 | 2.2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER - I**

**Elective - I: Business Economics**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |

|  |  |  |
| --- | --- | --- |
| **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 | |
| **Prerequisites: Should have studied Commerce in XII Std** | | |
| **Unit** | **Contents** | **No. of Hours** |
| 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. | **12** |
| II | **Demand & Supply Functions**  Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | **12** |
| 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. | **12** |

|  |  |  |
| --- | --- | --- |
| IV | **Theory of Production**  Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | **12** |
| 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 | **12** |
|  | **TOTAL** | **60** |
| **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 | Saluran and Priyanks Tindal, 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**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **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 |
| **AVERAGE** | 3 | 2 | 2.6 | 2.8 | 2.2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**FIRST YEAR – SEMESTER - II**

**Core – III: Financial Accounting-ii**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | The students are able to prepare different kinds of accounts such  Higher purchase and Instalments System. | | | | | | | | | | |
| **LO2** | To understand the allocation of expenses under departmental accounts | | | | | | | | | | |
| **LO3** | To gain an understanding about partnership accounts relating to Admission and retirement | | | | | | | | | | |
| **LO4** | Provides knowledge to the learners regarding Partnership Accounts relating  to dissolution of firm | | | | | | | | | | |
| **LO5** | To know the requirements of international accounting standards | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Hire Purchase and Instalment System**  Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit | | | | | | | | | **15** | |
| II | **Branch and Departmental Accounts**  Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price. | | | | | | | | | **15** | |
| III | **Partnership Accounts - I**  Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner. | | | | | | | | | **15** | |
| IV | **Partnership Accounts - II**  Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. | | | | | | | | | **15** | |
| V | **Accounting Standards for financial reporting (Theory only)**  Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | To evaluate the Hire purchase accounts and Instalment systems | | | | | | | | | | |
| **CO2** | To prepare Branch accounts and Departmental Accounts | | | | | | | | | | |
| **CO3** | To understand the accounting treatment for admission and retirement in partnership | | | | | | | | | | |
| **CO4** | To know Settlement of accounts at the time of dissolution of a firm. | | | | | | | | | | |
| **CO5** | To elaborate the role of IFRS | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
| 2 | M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing,  New Delhi. | | | | | | | | | | |
| 3 | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| 4 | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 5 | T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
| 2 | Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai. | | | | | | | | | | |
| 3 | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. | | | | | | | | | | |
| 4 | Tulsian , Advanced Accounting, Tata MC. Graw hills, India. | | | | | | | | | | |
| 5 | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
| 2 | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
| 3 | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

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

|  | **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 | 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 |
| **AVERAGE** | 3.2 | 2.2 | 2.8 | 3 | 2.8 | 2.4 | 2.2 | 2.2 | 3 | 2.2 | 2.2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Core – IV: PRINCIPLESOFMARKETING**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SubjectCode** | | **L** | **T** | **P** | **S** | **Credits** | **Inst.Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **LearningObjectives** | | | | | | | | | | | |
| **LO1** | Toknowtheconceptandfunctionsofmarketing | | | | | | | | | | |
| **LO2** | Tounderstandtheimportanceofmarketsegmentation | | | | | | | | | | |
| **LO3** | Toexaminethestagesofnewproductdevelopment | | | | | | | | | | |
| **LO4** | Togainknowledgeonthevarious advertisingmedias | | | | | | | | | | |
| **LO5** | Toanalysetheglobalmarketenvironment | | | | | | | | | | |
| **Prerequisite:ShouldhavestudiedCommerceinXIIStd** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. ofHours** | |
| I | **IntroductiontoMarketing**  Meaning–Definition and Functions of Marketing– Evolution ofMarketingConcepts–InnovationsinModernMarketing. Role and Importance of Marketing - Classification ofMarkets - Niche Marketing. | | | | | | | | | **15** | |
| II | **MarketSegmentation**  Meaninganddefinition-Benefits–Criteriaforsegmentation–Typesofsegmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting,Positioning& Repositioning - Introduction to ConsumerBehaviour–ConsumerBuyingDecisionProcess and Post Purchase Behaviour –– Motives. Freud’s TheoryofMotivation. | | | | | | | | | **15** | |
| III | **Product&Price**  MarketingMix––anoverviewof4P’sofMarketingMix–  Product–IntroductiontoStagesofNewProductDevelopment–ProductLifeCycle––Pricing–Policies-Objectives–FactorsInfluencingPricing– Kinds of Pricing. | | | | | | | | | **15** | |
| IV | **PromotionsandDistributions**  Elements of promotion–Advertising–0bjectives -Kinds of AdvertisingMedia- Traditional vsDigital Media - Sales Promotion – types ofsalespromotion–PersonalSelling–Qualitiesneededforapersonalseller-ChannelsofDistribution for Consumer Goods- Channel Members – ChannelsofDistribution for IndustrialGoods. | | | | | | | | | **15** | |
| V | **CompetitiveAnalysisandStrategies**  Global MarketEnvironment–Social Responsibility and Marketing Ethics - RecentTrendsinMarketing –ABasicUnderstanding ofE–Marketing& M–Marketing–E-Tailing–CRM–MarketResearch–MISandMarketingRegulation. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **CourseOutcomes** | | | | | | | | | | |
| **CO1** | Developanunderstandingontheroleandimportanceofmarketing | | | | | | | | | | |
| **CO2** | Applythe4p’s ofmarketingintheirventure | | | | | | | | | | |
| **CO3** | Identifythefactorsdeterminingpricing | | | | | | | | | | |
| **CO4** | UsethedifferentChannels ofdistributionofindustrialgoods | | | | | | | | | | |
| **CO5** | UnderstandtheconceptofE-marketingandE-Tailing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi | | | | | | | | | | |
| 2 | Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management,SultanChand&Sons, NewDelhi. | | | | | | | | | | |
| 3 | Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chennai | | | | | | | | | | |

|  |  |
| --- | --- |
| 4 | Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi |
| 5 | NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi |
| **ReferenceBooks** | |
| 1 | ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,newdelhi |
| 2 | Dr.J.Jayasankar,MarketingManagement,MarghamPublications,Chennai. |
| 3 | Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent |
| 4 | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany |
| 5 | BakerM,MarketingManagementAndStrategy,MacmillanBusiness,BloomburyPublishing, India |
| **NOTE:LatestEdition ofTextbooksMaybeUsed** | |
| **WebResources** | |
| 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**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective -II: Business Environment**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **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 and Cultural Environment. | | | | | | | | | | |
| **LO4** | To familiarize the concepts of an Economic Environment. | | | | | | | | | | |
| **LO5** | To learn the trends in Global Environment / Technological Environment | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **An Introduction**  The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions. | | | | | | | | | **12** | |
| II | **Political Environment**  Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. | | | | | | | | | **12** | |
| III | **Social and Cultural Environment**  Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business. | | | | | | | | | **12** | |
| IV | **Economic Environment**  Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions. | | | | | | | | | **12** | |
| V | **Technological Environment**  Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **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 and Cultural Environment. | | | | | | | | | | |
| **CO4** | Evaluate the parameters in Economic Environment. | | | | | | | | | | |
| **CO5** | Create a conducive Technological Environment for business to operate globally. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | C. B. Gupta, Business Environment, Sultan 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](http://www.mbaofficial.com/) | | | | | | | | | | |
| 2 | [www.yourarticlelibrary.com](http://www.yourarticlelibrary.com) | | | | | | | | | | |
| 3 | [www.businesscasestudies.co.uk](http://www.businesscasestudies.co.uk) | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2 | 2.8 | 3 | 3 | 2 | 2.6 | 3 | 2.2 | 3 | 3 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective -II:** Business Mathematics & Statistics

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **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 co-efficient | | | | | | | | | | |
| **LO5** | To gain knowledge on time series analysis | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Ratio**  Ratio, Proportion and Variations, Indices and Logarithms. | | | | | | | | | **12** | |
| II | **Interest and Annuity**  Banker’s Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.  Annuity - Meaning - Types of Annuity Applications. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| IV | **Correlation and Regression**  Correlation - Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **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/> | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

**Elective -II: Sales And Distribution Management**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To familiarise the with the field sales force, automation, selling process and inform about the sales as a career | | | | | | | | | | |
| **LO2** | | | To strategize the concepts of sales performance standard, relationship of performance standard to set the goal for training and salesforce programme | | | | | | | | | | |
| **LO3** | | | To frame the sales forecasting plan, assigning sales force by recruiting and selecting personnel | | | | | | | | | | |
| **LO4** | | | To understand the concepts of the staffing, best practices in human resource and customer relationship management | | | | | | | | | | |
| **LO5** | | | To comprehend the management of unique distribution channels and the application of IT in channel management. | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | **Organization Framework**  Organization Framework of The Field Sales Force: Sales Force Automation - Types of Field Sales Organizations – Career in Field Sales Management. Field – Emerging Trend in Sales Management - Sales Manager – His Tasks and Responsibilities – Relation with Salesman and Relationships with Top Management – Coordinating and Controlling the Marketing Mix. Operating Environment for Field Sales Force. Software Application in Sales Management. | | | | | | | | | **12** | |
| II | | | **Information and Planning**  Qualities and Role-Hierarchy of Objectives and Goals, Concept of Strategies and Tactics. Development of Sales Performance Standards – Relationship of Performance Standards to Sales Development Function, Its Purpose and Types, Check On Training and Staffing Programmes. | | | | | | | | | **12** | |
| III | | | **Sales Forecasting**  Methods and Procedural Steps in Forecasting - Sales Budgeting - Allocation of Field Sales Resources. Design Sales Territories, Procedure for Designing – Determining Manpower Requirements, Recruiting, Methods and The Selection System. Sales Quotas, Types of Sales Quotas, Its Purpose and Managerial Evaluation. Man Power Planning – Tasks, Skill, Qualification. | | | | | | | | | **12** | |
| IV | | | **Staffing**  Responsibilities, Tools and Methods of Selection. Motivational and Compensation Procedures for Sales Force – Method of Financial Incentives and its Purpose – Designing A Compensation Plan. Evaluation of Performance and Control. Salesmanship – Sales Positions – Theories of Selling – Understanding Consumer Behaviour. Sales Audit and Analysis – Control of Sales Efforts and Costs. | | | | | | | | | **12** | |
| V | | | **Distribution**  Role of Distribution in the Marketing Mix Role and Functions. Transport and Handling: Economics of Transportation, Determining Optimum Mode of Transport – Organization, Machines, Procedures and Documentation. Dealer Network: Role of Middlemen/Dealer in Marketing and Distribution. Channel Information System: Designing a Channel information system. Dealer Functions at Wholesale and Retail Level – National and International Channel of Distribution- Strategic Plan of Network – Location, Selection - Appointment and Termination of Dealers - Morale and Motivation. | | | | | | | | | **12** | |
|  | | | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Examine the fundamental concepts affecting sales management and the selling process | | | | | | | | | | | | |
| **CO2** | Integrate strategies to effectively plan and manage a company’s sales operations | | | | | | | | | | | | |
| **CO3** | Facilitate sales forecasting and budgeting by considering the suitable sales quotas and salesforce planning | | | | | | | | | | | | |
| **CO4** | Examine methods to recruit, train, manage, motivate and lead sales force to be ethical and socially sensitive. | | | | | | | | | | | | |
| **CO5** | Critically analyse channel conflicts and design sustainable marketing channels. | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | Cron, W.L. and DeCarlo, T.E., Sales Management: Concepts and Cases, Wiley India Pvt. Ltd | | | | | | | | | | | |
| 2 | | Hair, J.F., Anderson, R.E., Mehta, R. and Babin, B, Sales Management, South western. | | | | | | | | | | | |
| 3 | | Havalder, K. and Cavale, V., Sales and Distribution Management, Tata McGraw-Hill Education | | | | | | | | | | | |
| 4 | | Kapoor, S. and Kansal, P., Basics of Distribution Management: A Logitical Approach, PHI Learning | | | | | | | | | | | |
| 5 | | Mallik, P.K., Sales Management, Oxford University Press. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | Still.R.R., Sales Management: Decision Strategy and Cases, Pearson, | | | | | | | | | | | |
| 2 | | A practical Approach to Sales Management by KujnishVashisht – Atlantic publishers. | | | | | | | | | | | |
| 3 | | Sales Management, India Edition, By Joseph F Hair and others, Cengage learning. | | | | | | | | | | | |
| 4 | | Sales Management, Analysis and Decision making India Edition by Ingram and others, Cengage learning | | | | | | | | | | | |
| 5 | | Sales Management By CL Tyagi and Arunkumar, Atlantic publishers. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | https://www.investopedia.com/terms/d/distribution-management.asp | | | | | | | | | | | |
| 2 | | https://lawblog4u.in/importance-of-sales-and-distribution-management/ | | | | | | | | | | | |
| 3 | | https://www.processdiscover.com/5-key-decision-areas-effective-sales-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** |
| **CO 1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER - III**

**Core – V: Corporate Accounting I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To understand about the pro-rata allotment**and Underwriting of Shares** | | | | | | | | | | |
| **LO2** | | | To know the provisions of companies Act **regarding Issue and** Redemption of Preference shares and debentures | | | | | | | | | | |
| **LO3** | | | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013 | | | | | | | | | | |
| **LO4** | | | To examine **the various methods of valuation of Goodwill and shares** | | | | | | | | | | |
| **LO5** | | | To identify the Significance of International financial reporting standard (IFRS) | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | **Issue of Shares**  Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment **Issue of Rights and Bonus Shares** - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | | **15** | |
| II | | | **Issue & Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at **Par,** Premium **and Discount**.  Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | | **15** | |
| III | | | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration | | | | | | | | | **15** | |
| IV | | | **Valuation of Goodwill & Shares**  Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.  Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods. | | | | | | | | | **15** | |
| V | | | **Indian Accounting Standards**  International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (**Theory Only**) | | | | | | | | | **15** | |
|  | | | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | | | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites | | | | | | | | | | |
| **CO2** | | | Asses the accounting treatment of issue and redemption of preference shares and debentures | | | | | | | | | | |
| **CO3** | | | Construct Financial Statements applying relevant accounting treatments | | | | | | | | | | |
| **CO4** | | | Compute the value of goodwill and shares under different methods and assess its applicability | | | | | | | | | | |
| **CO5** | | | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | | | | | | | | | | |
| 2 | | | R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | | | | | | | | | | |
| 3 | | | Broman, Corporate Accounting, Taxmann, New Delhi. | | | | | | | | | | |
| 4 | | | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. | | | | | | | | | | |
| 5 | | | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. | | | | | | | | | | | |
| 2 | | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi | | | | | | | | | | | |
| 3 | | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | | | | | | | | | | | | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | | | | | | | | | | | | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | | | | | | | | | | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 11 | 15 | 10 | 13 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2.2 | 3 | 2 | 2.6 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**

**Core – VI:** Business law

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know the nature and objectives of Mercantile law and the essentials of valid contract | | | | | | | | | | |
| **LO2** | To gain knowledge on performance contracts | | | | | | | | | | |
| **LO3** | To be acquainted with the rules of Indemnity and Guarantee | | | | | | | | | | |
| **LO4** | To make aware of the essentials of Bailment and pledge | | | | | | | | | | |
| **LO5** | To understand the provisions relating to sale of goods | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Elements of Contract**  **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | | | | | | | | | **15** | |
| II | **Performance of 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 | | | | | | | | | **15** | |
| III | **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 – | | | | | | | | | **15** | |
| IV | **Bailment and Pledge**  Bailment and Pledge – Bailment – Concept – Essentials - 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. | | | | | | | | | **15** | |
| 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 | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcome** | | | | | | | | | | | |
| **CO1** | Explain the Objectives and significance of Mercantile law | | | | | | | | | | |
| **CO2** | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | | | |
| **CO3** | Outline the contract of indemnity and guarantee | | | | | | | | | | |
| **CO4** | Familiar with the provision relating to Bailment and Pledge | | | | | | | | | | |
| **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.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | | | | | | | | | |
| 2 | <http://swcu.libguides.com/buslaw> | | | | | | | | | | |
| 3 | <http://libguides.slu.edu/businesslaw> | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**Elective -Iii: Fundamentals of Digital Marketing**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | 4 |  |  |  | 3 | 4 | 25 | 75 | 100 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Learning Objectives** | | | | |
| **LO1** | | | To enable the learners to know about basic concepts of digital marketing | |
| **LO2** | | | To analyse buyer behaviour and marketing communication | |
| **LO3** | | | To know about advertising and social networking | |
| **LO4** | | | To enable knowledge of digital marketing tool, online marketing matrixes | |
| **LO5** | | | To comprehend Web Marketing Strategies | |
| **Prerequisite: Should have studied Commerce XII** | | | | |
| **Unit** | | | **Contents** | **No. of Hours** |
| I | | | Introduction , Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing, | 12 |
| II | | | Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns | **12** |
| III | | | Digital Promotion Techniques: E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry) | **12** |
| IV | | | Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance | **12** |
| V | | | Web marketing strategy , Web marketing environment, Web Content, Web marketing tools | **12** |
| **TOTAL** | | | | **60** |
| **Course Outcomes** | | | | |
| **CO1** | | Remember the scope of digital marketing and how it integrates with overall business and  marketing strategy globally | | |
| **CO2** | | Assess various digital channels and understand which are most suitable to an idea or solution | | |
| **CO3** | | Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve  your business objectives | | |
| **CO4** | | Knowledge on usage of internet  for promotion using digital marketing communication | | |
| **CO5** | | Students will be able to establish in web marketing | | |
| **Textbooks** | | | | |
| 1 | Ryan Damian, Understanding Digital Marketing, Kogan Page, Londan, UK | | | |
| 2 | Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers,Londan | | | |
| 3 | Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage. | | | |
| 4 | Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi | | | |
| **Reference Books** | | | | |
| 1 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey | | | |
| 2 | Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi | | | |
| 3 | Swaminathan T N , Digital Marketing: From Funamentals To Future, Cengagae Learning, Boston | | | |
| 4 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | |
| **Web Resources** | | | | |
| 1 | https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital- | | | |
| 2 | https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital- | | | |
| 3 | https://www.redandyellow.co.za/content/uploads/woocommerce\_uploads/2017/10/emarketing\_te | | | |
| 4 | https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to- | | | |
| 5 | https://www.gbv.de/dms/zbw/865712123.pdf | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 3** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – III**

**Elective -III: International Trade**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **4** |  |  |  | **3** | **4** | 25 | 75 | 100 |

|  |  |  |
| --- | --- | --- |
| **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 | |
| **Prerequisite: Should have studied Commerce in XII Std** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context | 12 |
| 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 - Immiserizing growth theory. | 12 |
| 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. | 12 |
| 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. | 12 |
| V | World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS. | 12 |
|  | **TOTAL** | **60** |

|  |  |
| --- | --- |
| **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 | PunamAgarwal And JatinderKaur, 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.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644 |
| 3 | https://www.wto.org/english/thewto\_e/countries\_e/india\_e.htm |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 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 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 2 | 2 | 2 | 3 | 2 |

**Strong - 3 Medium – 2 Low – 1**

S**ECOND YEAR – SEMESTER – III**

**Elective III – Search Engine Optimization – I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **4** |  |  |  | **3** | **4** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To introduce the Search Engine Optimizations – fundamental concepts and techniques | | | | | | | | | | |
| **LO2** | | | To familiarise with Keyword for SEO and techniques to adopt, use and analyse | | | | | | | | | | |
| **LO3** | | | To introduce the basic concept of On-Page SEO, Tags, Links and Anchor Text | | | | | | | | | | |
| **LO4** | | | To understand and apply the optimization techniques of On-Page SEO and building website structure | | | | | | | | | | |
| **LO5** | | | To comprehensively understand on – Page SEO by knowing the google analytics and website architecture | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | Introduction to SEO What is search engines - Difference between portal and search engines - How search engines work - What is SEO - SEO techniques (On page and Off page) - Difference between White hat, Black hat, and Grey hat SEO - Need for SEO - Things to consider before starting SEO of any website - Ranking -How Google ranks a website - Crawlers, Robots, And Spiders. | | | | | | | | | **12** | |
| II | | | Keyword Research Introduction to Keyword research - How and why to choose the right keywords - Different types of keywords - Keyword analysis - Keywords density analysis - Tools for keyword research - Competition analysis - Localized keywords research | | | | | | | | | **12** | |
| III | | | On Page Optimization Steps - I Introduction to On-page optimization - Title, Description, and Keywords tags - Difference between primary, secondary, and tertiary tiles - Length of titles, meta description, and Snippets - H1 to H6 Tags and their importance - Important keywords in title, meta descriptions, and content – Placing of keywords -Difference between Internal links and External links - Anchor Text - Anchor links optimization - Headers optimization. | | | | | | | | | **12** | |
| IV | | | On Page Optimization Steps – II Importance of Alt tags and Image tag - Image tag optimization - Content Optimization - SEO friendly content - Optimizing SEO content - Page naming / URL Structure / Permalink - Website structure & navigation menu optimization - Filename optimization - Page speed optimization tool - Robots.txt - URL Canonicalization/ 404 Implementation | | | | | | | | | **12** | |
| V | | | On Page Optimization Steps – III Difference between HTTP / HTTPS - Different types of Sitemaps and their importance - Google SEO guidelines - Google Analytics and Webmaster integration - Google sandbox effect - Keyword Proximity, Authority, Prominence, and density - Iframes/ Frames effect on SEO - URL renaming/ rewriting - Duplicate Content / URLs - HTML Validations using W3c - Broken link analysis - Website architecture - Bread Crumb - Google webmaster tool - Creating effective landing pages - On page Audit | | | | | | | | | **12** | |
|  | | | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | Apply the Search Engine Optimization concepts, techniques, Hats of SEO, need to consider Search Engine Optimization in website by using Google Ranking. | | | | | | | | | | | | |
| **CO2** | Analyse the keyword research, applying the keywords density analysis in SEO | | | | | | | | | | | | |
| **CO3** | Examine the On-Page SEO by applying the title, tiles, tags, links, anchor text and anchor links | | | | | | | | | | | | |
| **CO4** | Appraise the On-Page SEO which will help to optimize using the content in the website structure | | | | | | | | | | | | |
| **CO5** | Integrate the elements of SEO and analyse using various analytic tools | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill | | | | | | | | | | | |
| 2 | | Sorav Jain (2015). Social Media for Business. Mukesh Technologies | | | | | | | | | | | |
| 3 | | Nitin C Kamat& Chinmay Nitin Kamat (2018) Digital Social Media Marketing, Himalaya  Publishing House | | | | | | | | | | | |
| 4 | | Adam Clarke (2022) Learn search engine optimization with smart internet marketing strategies | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi,J.(2014) Epic Content Marketing, Mcgraw Hill Education. | | | | | | | | | | | |
| 2 | | Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited. | | | | | | | | | | | |
| 3 | | Rob Stokes, (2014), eMarketing: The Essential Guide to Digital Marketing, 5thedition, Quirk Education. | | | | | | | | | | | |
| 4 | | Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston, (2012), Internet Marketing: Strategy, Implementation and Practice, Prentice Hall. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | <https://searchengineland.com/guide/what-is-seo> | | | | | | | | | | | |
| 2 | | <https://developers.google.com/search/docs/fundamentals/seo-starter-guide> | | | | | | | | | | | |
| 3 | | https://www.wordstream.com/seo | | | | | | | | | | | |

**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** |
| **CO 1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**Core – VII: Corporate Accounting - ii**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
|  | **A** | | | | | | | | | | | | |
|  | **LO1** | | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | | | |
|  | **LO2** | | To know Final statements of banking companies | | | | | | | | | | |
|  | LO3 | | To understand the accounting treatment of Insurance company accounts | | | | | | | | | | |
|  | **LO4** | | To understand theprocedure for preparation of consolidated Balance sheet | | | | | | | | | | |
|  | **LO5** | | To have an insight on modes of winding up of a company | | | | | | | | | | |
|  | **Prerequisite: Should have studied Financial Accounting in I Year** | | | | | | | | | | | | |
|  | **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
|  | I | | **Amalgamation, Internal & External Reconstruction**  Amalgamation – **Meaning** - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of **Methods of Accounting for**Amalgamation -**The Pooling of Interest Method - The Purchase Method**(Excluding Inter-Company Holdings).  **Internal & External Reconstruction**  **Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability** - **Accounting Treatment of External Reconstruction** | | | | | | | | | **15** | |
|  | II | | **Accounting of Banking Companies**  Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | | **15** | |
|  | III | | **Insurance Company Accounts:**  Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format. | | | | | | | | | **15** | |
|  | IV | | **Consolidated Financial Statements**  Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | | **15** | |
|  | V | | **Liquidation of Companies**  Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency **or Surplus (List H)**  Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | | **15** | |
|  |  | | **TOTAL** | | | | | | | | | **75** | |
|  | **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
|  | **Course Outcomes** | | | | | | | | | | | | |
|  | **CO1** | | Understand the accounting treatment of amalgamation, Internal and external reconstruction | | | | | | | | | | |
|  | **CO2** | | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. | | | | | | | | | | |
|  | **CO3** | | Synthesize and prepare final accounts of Insurance companies in the prescribed format | | | | | | | | | | |
|  | **CO4** | | Give the consolidated accounts of holding companies | | | | | | | | | | |
|  | **CO5** | | Preparation of liquidator’s final statement of account | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi. | | | | | | | | | | | |
| 2 | | Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai. | | | | | | | | | | | |
| 3 | | R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi. | | | | | | | | | | | |
| 4 | | M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi. | | | | | | | | | | | |
| 5 | | T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | B.Raman, Corporate Accounting, Taxmann, New Delhi | | | | | | | | | | | |
| 2 | | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi | | | | | | | | | | | |
| 3 | | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh | | | | | | | | | | | |
| 4 | | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| 5 | | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | [https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126](https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670) | | | | | | | | | | | |
| 2 | | <https://www.slideshare.net/debchat123/accounts-of-banking-companies> | | | | | | | | | | | |
| 3 | | <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862> | | | | | | | | | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - IV**

**Core – VIII:** COMPANY LAW

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **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 | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| 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. | | | | | | | | | **15** | |
| II | **Formation of Company**  Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures. | | | | | | | | | **15** | |
| III | **Meeting**  Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - | | | | | | | | | **15** | |
| 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. | | | | | | | | | **15** | |
| 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. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **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, VikasPublication, Noida | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | | | | | | | | | | |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal | | | | | | | | | | |
| 4 | S.D.Geet, Business Law Nirali Prakashan Publication, Pune | | | | | | | | | | |
| 5 | PreethiAgarwal, 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 PROGRAMME OUTCOMES   
AND PROGRAMME SPECIFIC OUTCOMES**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - IV**

**Elective - IV: Business Legislation**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **3** |  |  |  | **3** | **3** | **25** | **75** | **100** |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To impart knowledge on the Factories Act, 1948 | |
| **LO2** | To provide insights on the Foreign Exchange Management Act, 1999 | |
| **LO3** | To inculcate knowledge about the Prevention of Money Laundering Act, 2002 | |
| **LO4** | To enable the students to learn about the Competition Act 2002 | |
| **LO5** | To familiarise the students about the existence of Intellectual Property Rights | |
| **Prerequisite: Should have studied Commerce in XII Std** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Factories Act 1948**  Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures. | **9** |
| II | **Foreign Exchange Management Act, 1999**  Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance. | **9** |
| III | **Prevention of Money Laundering Act, 2002**  Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures. | **9** |
| IV | **Competition Act, 2002**  Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution. | **9** |
| V | **Intellectual Property Rights**  Intellectual property rights (IPR) – An Introduction - Kinds  of Intellectual Property Rights - Patent, Copyright, Trade Mark,  Design, Geographical Indication, Plant Varieties and Layout Design –Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development . | **9** |
|  | TOTAL | **45** |
| **Course Outcomes** | | |
| **CO1** | Acquire knowledge on Factories Act, 1948 | |
| **CO2** | Analyse the role of Foreign Exchange Management Act, 1999 | |
| **CO3** | Understand the practical implications of Prevention of Money Laundering Act, 2002 | |
| **CO4** | Evaluate the importance of Competition Act, 2002 | |
| **CO5** | Gain knowledge on Intelligence Property Rights | |
| **Textbooks** | | |
| 1 | Akhileshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida | |
| 2 | R.S.N. Pillai&Bagavathi, Legal aspects of business, S.Chand, New Delhi | |
| 3 | Rashmi Agarwal, RajinderKaur, Legal aspects of business, Pearson Education Limited, New Delhi | |
| 4 | P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi | |
| **Reference Books** | | |
| 1 | Ravinder Kumar, Legal aspects of business, Cengage Learning, Nioda | |
| 2 | Shawn Kopel, Guide to business law, Oxford University Press, England | |
| 3 | M.C. Kuchhal, VivekKuchhal, Business Law, S Chand Publishers, New Delhi | |
| 4 | C.L. Bansal. Business law, Taxmann, New Delhi | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf> | |
| 2 | <https://legislative.gov.in/sites/default/files/A1999-42_0.pdf> | |
| 3 | <https://stfrancislaw.com/blog/intellectual-property-rights/> | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 13 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**Elective -IV: Research Methodology**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **3** |  |  |  | **3** | **3** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To understand the fundamental concepts of research, types of research and approaches of research | | | | | | | | | | |
| **LO2** | | | To associate the concepts of research problem, research design and sampling | | | | | | | | | | |
| **LO3** | | | To familiarise the concepts and apply for data collection | | | | | | | | | | |
| **LO4** | | | To analyse and organise the hypothesis and interpret the statistical tool | | | | | | | | | | |
| **LO5** | | | To outline the report writing and interpret the importance of research management decision making | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | Fundamentals of Research: Meaning, Objectives and Significance. Types of Research:- Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical. Approaches to Research- Quantitative approach, Qualitative approach. | | | | | | | | | **9** | |
| II | | | Defining The Research Problem, Selecting The Problem; Technique Involved In Selecting A Problem. Research Design – Meaning, Need, Features Of Good Research Design. Sample Design – Meaning- Steps In Sampling Design – Characteristics Of Good Sample Design –Classification Of Sampling Design: Brief About Probability Sampling, Non- Probability Sampling, Restricted, Unrestricted Sampling. Types: Quota Sampling, Cluster Sampling, Area Sampling, Multi Stage Sampling, Convenience Sampling And Purposive Sampling. | | | | | | | | | **9** | |
| III | | | Sources And Methods Of Data Collection - Primary And Secondary Data. Meaning And Definition Of Primary Sources - Observation , Interview And Questionnaire. Meaning And Definition Of Secondary Sources - Data Processing – Tabulation – Data Analysis And Interpretation. | | | | | | | | | **9** | |
| IV | | | Meaning, Definition And Importance Of Hypothesis –Types: Simple Hypothesis, Null Hypothesis, Alternate Hypothesis And Complex Hypothesis. Formulation Of Hypothesis And Various Methods Of Testing Of Hypothesis - (Theoretical Explanation Only) Chi-Square Test, Correlation Coefficient And Regression Analysis. | | | | | | | | | **9** | |
| V | | | Report Writing – Layout Of Research Report – Steps In Report Writing- Importance Of Research In Management Decisions- Application Of Research In Various Areas - Marketing Research, Government Policies And Economic Systems, Social Relationship. | | | | | | | | | **9** | |
| **TOTAL** | | | | | | | | | | | | **45** | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | | Recall the basic concepts of research, it types and various approached in the research | | | | | | | | | | | |
| **CO2** | | Analyse and choose the appropriate research design and sampling according to the research problem | | | | | | | | | | | |
| **CO3** | | Understand and evaluate the right data collection methods and appropriate instruct to collect the data collection | | | | | | | | | | | |
| **CO4** | | Evaluate the hypothesis framed for the study and utilise the appropriate statistical tools to analyse and interpret the hypothesis | | | | | | | | | | | |
| **CO5** | | Present the report by finalising the right conclusion for the study which will help in arriving the managerial decision making | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | | C R Kothari - Research Methodology: Methods and Techniques Paperback, New Age International Publishers | | | | | | | | | | |
| 2 | | | P.C. TRIPATHI, Research Methodology in social sciences, Sultan Chand & Sons. | | | | | | | | | | |
| 3 | | | Cooper D, Schindler P, (2013), Business Research Methods, 12th edition, McGraw-Hill education. | | | | | | | | | | |
| 4 | | | Zikmund, Adhikari, (2016), Business Research Methods, Cengage Learning. | | | | | | | | | | |
| 5 | | | Saunders M. N, (2012), Research Methods for Business Students, 6th edition, Pearson Education India. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | | Creswell John W, (2014), Research Design: Qualitative, Quantitative, and Mixed Methods Approaches, 4th edition, SAGE Publications. | | | | | | | | | | |
| 2 | | | Roger E. Kirk, (2013), Experimental Design: Procedures for the Behavioral Sciences, 4th edition, SAGE Publications | | | | | | | | | | |
| 3 | | | J Creswell, J. W, (2013), Qualitative inquiry and research design: Choosing among five approaches. 3rd edition, SAGE Publications. | | | | | | | | | | |
| 4 | | | Ranjit Kumar, Research Methodology: A Step by Step Guide for Beginners, Pearson. | | | | | | | | | | |
| 5 | | | Dr.P.Ravilochanan, Research Methodology, Margham Publications | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | <http://study.com/academy/lesson/research-methodology-approachestechniques-quiz.html> | | | | | | | | | | | | |
| 2 | <https://research.com/research/how-to-write-research-methodology> | | | | | | | | | | | | |
| 3 | https://research-methodology.net/research-methodology/ | | | | | | | | | | | | |

**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** |
| **CO 1** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **CO 2** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**SECOND YEAR – SEMESTER – IV**

**Elective IV – Search Engine Optimization – II**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | **3** |  |  |  | **3** | **3** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To introduce the concept of Off-page optimization using the social media optimization techniques, link building, Organic posting, submission in various medium and blog | | | | | | | | | | |
| **LO2** | To extensively understand the off-page optimization by link building and content marketing | | | | | | | | | | |
| **LO3** | To know about webmaster and search console and apply the techniques to improve its website quality | | | | | | | | | | |
| **LO4** | To acquaint with google Algorithm and updates | | | | | | | | | | |
| **LO5** | To comprehensively understand the consequence of Search Engine Optimization | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Off-Page Optimization - I Introduction to Off-page optimization - Local marketing of websites on the basis of locations - Social Media optimization techniques - Introduction of link building and its types - Directory submission - Blog and article submission - Forum posting - Forum signatures and commenting - Free classifieds - Classifieds posting - Press release submission - Video submission - Business listing submission - Guest blog | | | | | | | | | **9** | |
| II | Off-Page Optimization - II Local SEO (Local business listing) - Detail knowledge of Link building and backlinks - Social bookmarking - Photo & Video Sharing - Infographics sharing - Document Sharing - Content Marketing and its importance - Question and answers - Web 2.0 submission - Importance of backlinks / Link building - A home page promoting tips and techniques - Strategies to build qualitative and relevant backlinks - Competitors backlink research and submission - Tracking the links and Page Rank - Submission to do follow websites. | | | | | | | | | **9** | |

|  |  |  |  |
| --- | --- | --- | --- |
| III | | Webmaster / Search Console Sign up for a webmaster account - Verifying website under Google Search Console - Introduction on webmaster - Effect on inner page ranking through inner linking - Understanding queries and Average keyword position - Search Appearance - website quality and performance by using the information in the search console - Google Index - Search Traffic - Google My Business - Google Crawling. | **9** |
| IV | | Google Algorithms and updates Introductions on Search Engine Algorithms–Working of Algorithms - Algorithm & Google Panda - Detail information on Search Engine Penalties - Procedures for recovering from Search Engine Penalties - Google Panda Algorithm - Effects of Google Panda Algorithm - Things to know about Google Penguin - Introduction on Google EMD Update -Saving of websites from Google Panda, Penguin, and EMD - Recover your site from Panda, EMD, and Penguin. | **9** |
| V | | Things not to do in SEO Black Hat SEO - Grey Hat SEO - Exact-match Anchor text - Keyword Stuffing - Spam comments - Duplicate content and cloaking - Unnatural links - Domain and Keyword Cloaking - Intrusive Interstitial Ads -3rd party “Paid” links - Article spinners - Automated link building - Doorway Page, bots, spam, Link Baiting - Link and article directories - Duplicate Content and Cloaking - Paid / spam blogging. | **9** |
| **TOTAL** | | | **45** |
| **Course Outcomes** | | | |
| **CO1** | Implement the basics of Off-page optimization using the social media optimization techniques, link building, Organic posting, submission in various medium and blog | | |
| **CO2** | Applying the Off-page optimization by social bookmarking, content sharing in social media and marketing by using the various forms of contents | | |
| **CO3** | Integrate the webmaster and the social media and apply intensively the search console | | |
| **CO4** | Analyse the Google Algorithm and work on various algorithm and update | | |
| **CO5** | Evaluate things not to do in search engine optimization | | |
| **Textbooks** | | | |
| 1 | | Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill | |
| 2 | | Sorav Jain (2015). Social Media for Business. Mukesh Technologies | |
| 3 | | Nitin C Kamat& Chinmay Nitin Kamat (2018) Digital Social Media Marketing, Himalaya  Publishing House | |
| 4 | | Adam Clarke (2022) Learn search engine optimization with smart internet marketing strategies | |
| **Reference Books** | | | |
| 1 | | The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi,J.(2014) Epic Content Marketing, Mcgraw Hill Education. | |
| 2 | | Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited. | |
| 3 | | Rob Stokes, (2014), eMarketing: The Essential Guide to Digital Marketing, 5thedition, Quirk Education. | |
| 4 | | Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston, (2012), Internet Marketing: Strategy, Implementation and Practice, Prentice Hall. | |
| 5 | | Vandana Ahuja, (2015), Digital Marketing, 1stedition, Oxford University Press. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | |
| **Web Resources** | | | |
| 1 | | https://neilpatel.com/what-is-seo/ | |
| 2 | | https://www.optimizely.com/optimization-glossary/search-engine-optimization/ | |
| 3 | | https://ahrefs.com/blog/what-is-seo/ | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER - V**

**Core – IX: Cost Accounting - I**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **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. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction of Cost Accounting**  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. | | | | | | | | | | 15 | |
| II | **Cost Sheet and Methods of Costing**  Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | | | 15 | |
| III | **Material Costing**  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. | | | | | | | | | | 15 | |
| IV | **Labour Costing**  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. | | | | | | | | | | 15 | |
| V | **Overheads Costing**  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. | | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **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 &GurusamyS,CostAccounting,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**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 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 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – X: Banking Law And Practice**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **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** | | | | | | | | | **No. of Hours** | |
| 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 – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | | | | | | | | | **15** | |
| II | **Central Bank and Commercial Bank**  Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation.  Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | | | | | | | | | **15** | |
| III | **Banking Practice**  Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs  e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms.  Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending. | | | | | | | | | **15** | |
| IV | **Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.  Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.  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 by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman. | | | | | | | | | **15** | |
| V | **Digital Banking**  Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking  Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Aware of vvarious 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 | Gurusamy S, Banking Theory: 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 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | | | | | | | | | | |
| 2 | [KataitSanjay](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Katait+Sanjay&search-alias=stripbooks), 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 | NektariosMichail, 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 | | | | | | | | | | |
| 3 | <https://www.wallstreetmojo.com/endorsement/> | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**Core – XI: Income Tax Law and Practice- I**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **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. | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| 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 –Types of Assessee – Income exempted under  Section 10. | | | | | | | | | 15 | |
| 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. | | | | | | | | | 15 | |
| III | **Income from Salary**  Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income . | | | | | | | | | 15 | |
| IV | **Income from House Property**  Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property. | | | | | | | | | 15 | |
| V | **Profits and Gains from Business or Profession**  Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession. | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | |
| **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> | | | | | | | | | | |

**3 – Strong, 2- Medium, 1- Low**

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |

**THIRD YEAR – SEMESTER – V**

**Core –XII : Auditing & Corporate Governance**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To enable students to understand process of auditing and its classification. | | | | | | | | | | |
| **LO2** | | Toimpart knowledge on internal check and internal control. | | | | | | | | | | |
| **LO3** | | To illustrate the role of auditors in 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 | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| 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 For Profit enterprises and Non–profit Organizations | | | | | | | | | | **15** | |
| II | **Audit Procedures and Documentation**  Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | | | **15** | |
| III | **Company Auditor**  Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools. | | | | | | | | | | **15** | |
| 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. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors | | | | | | | | | | **15** | |
| 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 (Section 135 schedule – VII). – CSR Policy Rules | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |

| **Course Outcomes** | |
| --- | --- |
| **CO1** | Define auditing and its process. |
| **CO2** | Compare and contrast 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](http://www.sapnaonline.com/index.php?option=com_search&filter=books&field=publisher&q=sultan%2Bchand%2Band%2Bsons%2Btb),  New Delhi |
| 2 | 1. [B. N. Tandon, S. Sudharsanam&S.Sundharabahu,](http://www.google.co.in/search?hl=en&sa=X&biw=994&bih=636&tbm=bks&tbm=bks&q=inauthor)  Practical Auditing, S.Chand& Sons New Delhi. |
| 3 | 1. 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 | 1. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. |
| 4 | 1. 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**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2.6 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective - 1: INDIRECT TAXATION**

| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | **4** |  |  |  | **3** | **4** | **25** | **75** | | **100** |
| **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. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| 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 – Introduction to Foreign Trade Policy (FTP) 2023 | | | | | | | | | **12** | |
| II | **An Overview of Goods & Service Tax (GST)**  Introduction of Goods and Service Tax in India–– Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST. | | | | | | | | | **12** | |
| III | **CGST & IGST Act 2017**  Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E–Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment | | | | | | | | | **12** | |
| 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 Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST. | | | | | | | | | **12** | |
| V | **Customs Act 1962**  Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **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.](https://iimskills.com/goods-and-services-tax/%23:~: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**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 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**

**Discipline Specific Elective - 2: Pay Per Click (PPC) - I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To introduce to the concepts of Pay per Click Marketing and comprehensive understanding of Google AdWords | | | | | | | | | | |
| **LO2** | | | To Familiarise with the PPC terminologies, Google Network and to know how to create AdWords Account | | | | | | | | | | |
| **LO3** | | | To understand the setting up of First Campaign, in-depth explanation of targeting method and Bidding Strategies | | | | | | | | | | |
| **LO4** | | | To know how to create ad group and understand ad group status and introduce the keywords and Ad Text | | | | | | | | | | |
| **LO5** | | | To introduce to Shopping Ads/Product Listing Ads | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | **Introduction to Pay per Click Marketing**  Understanding Search Engine Advertising - Entities Involved in PPC Advertising - Workflow of a PPC Ad - History of PPC - Properties of a Compelling PPC Ad - General Formula for Calculating PPC• Advantages of PPC  **Introduction to Google AdWords**  Understanding Google AdWords - Create a website for your ads - Create an AdWords account: How to sign up - Setting up currency and time zone - AdWords Hierarchical Structure - Submit billing information - Understanding your billing options - Type of AdWords Account - AdWords Account Creation - AdWords Account Access Level & Difference - Google AdWords Dashboard - About campaign settings | | | | | | | | | **12** | |
| 4R5FII | | | **PPC Terminology**  Start with PPC technical terms  **Google Networks**  Google Search Network & Search Partner - Google Display Network – YouTube - Campaign & Ad type - Targeting Methods – Where your ads will appear – how costs are calculated in Adwords  **Get familiar with account**  Navigating your AdWords account - The Home tab -The Campaigns tab - The Tools tab - Your Billing page - About account settings - The Opportunities tab - The Display Network tab | | | | | | | | | **12** | |
| III | | | **Start with First Campaign**  Understanding the campaign objective - Campaign Setup  **Detail Explanation**  Understanding different targeting methods: Device, Location, language – Bidding & Budget Ad Extension - Campaign Advance Setting - Ad Delivery method, Ad Scheduling & Ad Rotation  **Bid Strategy**  Manual & Automated bid Strategies - Target search page location - Target CPA - Target ROAS - Target outranking share - Maximize clicks - Enhanced CPC- Ad extensions Location - Sitelinks - Call - App - Reviews – Callouts - Structured snippets - Price Extension | | | | | | | | | **12** | |
| IV | | | **Ad Groups: Organize your account**  Create a new ad group - How ad groups work - Understanding your ad group status  **Introduction to Keywords**  Type of Keywords with example - Keyword Research - Ad rank - Actual CPC Calculation - Keyword Bidding - Keyword Planner Tool - Traffic Estimator - Cross triggering  **Introduction to Ad Text**  Creation of Adcopy - Type of Ad Copy - Ad Preview & Diagnosis Tool - Dynamic Keyword Insertion - Expanded Ad Text - Search Query Report - Google Ads Policies | | | | | | | | | **12** | |
| V | | | **Introduction to Shopping Ads/Product listing Ads**  Benefits•Introduction to Shopping Ads/ Product Listing Ads & How to link GMC• Google Merchant Center•Enhancements of PLA & Products Feed Specification• Google Shopping Policies •AdWords? & Tips• Advance Setting • How to Refresh the Product Feed? • Targeting Method • Create Shopping Ads •Attributes & Optimization  When••  What is DSA - How it is different from search ads - when & shy to use DSA - Create DSA Campaign - DSA Targeting Method – Bidding & Advance setting -  Structure & Optimization | | | | | | | | | **12** | |
|  | | | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | | Apply the concept of Pay Per Click Marketing and analyse the Google AdWords | | | | | | | | | | | |
| **CO2** | | Acquaint the PPC terminologies, Google Network and access AdWords account | | | | | | | | | | | |
| **CO3** | | Examine the First Campaign set up, targeting methods and Bidding Strategies | | | | | | | | | | | |
| **CO4** | | Create ad group and know about keywords and Ad text | | | | | | | | | | | |
| **CO5** | | Familiar in creating Shopping Ads/ Product Listing Ads | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill | | | | | | | | | | | | |
| 2 | Sorav Jain (2015). Social Media for Business. Mukesh Technologies | | | | | | | | | | | | |
| 3 | Nitin C Kamat& Chinmay Nitin Kamat (2018) Digital Social Media Marketing, Himalaya  Publishing House | | | | | | | | | | | | |
| 4 | Adam Clarke (2022) Learn search engine optimization with smart internet marketing strategies | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi,J.(2014) Epic Content Marketing, Mcgraw Hill Education. | | | | | | | | | | | | |
| 2 | Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited. | | | | | | | | | | | | |
| 3 | Rob Stokes, (2014), eMarketing: The Essential Guide to Digital Marketing, 5thedition, Quirk Education. | | | | | | | | | | | | |
| 4 | Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston, (2012), Internet Marketing: Strategy, Implementation and Practice, Prentice Hall. | | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | https://www.wordstream.com/ppc | | | | | | | | | | | | |
| 2 | https://www.portent.com/services/ppc/pay-per-click-explained | | | | | | | | | | | | |
| 3 | <https://www.simplilearn.com/how-to-make-money-with-pay-per-click-ppc-advertising-article> | | | | | | | | | | | | |

**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** |
| **CO 1** | 3 | 3 | 2 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective -3: Mall Management**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | 5 |  |  |  | 3 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To introduce and understand the basic concepts of mall, the growth, advantages, future trends and comparisons of Malls | | | | | | | | | | |
| **LO2** | | | To importance of the various components of Mall Architecture and Layouts | | | | | | | | | | |
| **LO3** | | | To familiarize with concepts of Retail Zone and Retail Formats | | | | | | | | | | |
| **LO4** | | | To acquaint the concept of tenant and plan events for the event industry | | | | | | | | | | |
| **LO5** | | | To identify the innovative technologies in the Mall Management | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | **An Introduction**  Definition, Types and Genesis of Malls, Growth Of Malls Globally, Diffusion of the Concept to India, Growth of Malls in India, Future Trends and Projections, Advantages of Mall Over Other Retail Formats, Comparison of Malls in USA and India. | | | | | | | | | **15** | |
| II | | | **Mall Architecture**  A Description of The Various Components of Mall Architecture And Their Significance Like Facade, Atrium, Parking, Circulation Path and Utilities. | | | | | | | | | **15** | |
| III | | | **Retail Zoning**  Choosing the Macro And Micro Locations, Identifying the Catchments, Deciding Tenant-Mix And Anchor Tenant(S), Concept Planning And Retail Zoning, A Comment on Suitability of Popular Retail Formats as Anchor Tenants Like Hyper Markets, Department Stores, Multiplexes and Eating Joints. | | | | | | | | | **15** | |
| IV | | | **Tenant**  Concept and Tenant-Mix Planning, Lease Management, Marketing and Space Selling, Facilities & Utilities Management, Security & Information Systems, Mall Promotion & Events Management. | | | | | | | | | **15** | |
| V | | | **Innovations and Technology**  Innovations at Mall in India, Use of Technology in Mall Management. | | | | | | | | | **15** | |
|  | | | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | | Apply the fundamental basics concepts of Mall and evaluate the advantages and disadvantages in setting up Mall and its management | | | | | | | | | | | |
| **CO2** | | Outline the blueprint/layout of the Mall Architecture and the components in the mall architecture | | | | | | | | | | | |
| **CO3** | | Plan retail store and suggest suitable retail formats | | | | | | | | | | | |
| **CO4** | | Implement the basics of Tenant, manage the tenant in various facilities and develop ideas for planning creative event | | | | | | | | | | | |
| **CO5** | | Outline the process of design thinking and apply various technologies in mall management | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | Harvinder Singh, Srini R Srinivasan, Mall Management: Operating in Indian Retail Space, Tata McGraw Hill Education Pvt. Ltd | | | | | | | | | | | | |
| 2 | Swapna Pradhan (2020), Retail Management Text & Cases, 6th Edition, Tata Mc Grawhill Publication | | | | | | | | | | | | |
| 3. | Michael Levy and Barton Weitz and Dhruv Grewal (2021), Retailing Management. 11th Edition | | | | | | | | | | | | |
| 4. | Barry Berman, Joel Evans, (2012), Retail Management: AStrategic Approach, 12thedition, Pearson Edition | | | | | | | | | | | | |
| 5. | Patrick M Dunne, Robert F Lusch, James R Carver, (2014), Retailing, 8thedition, Cengage Learning | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1. | Levy & Weitz, Retailing Management, Tata McGraw Hill | | | | | | | | | | | | |
| 2. | Burman & Evans, Retail Management-A strategic Approach, Pearson Education | | | | | | | | | | | | |
| 3. | Paco Underhill, Simon & Schuster ,Call of the Mall | | | | | | | | | | | | |
| 4. | Piyush Kumar Sinha, Dwarika Prasad Uniyal, (2012), Managing Retailing, 2ndedition,Oxford University Press. | | | | | | | | | | | | |
| 5. | Chetan Bajaj, RajnishTuli, Nidhi V Srivastava, (2010), Retail Management, 2ndedition,Oxford University Press. | | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | https://factech.co.in/blog/mall-management-system/ | | | | | | | | | | | | |
| 2 | https://www.yourarticlelibrary.com/mall-management/mall-management-5-key-components-of-mall-management-explained/48462 | | | | | | | | | | | | |
| 3 | https://www.beyondsquarefeet.com/ | | | | | | | | | | | | |

**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** |
| **CO 1** | 3 | 2 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – V**

**Discipline Specific Elective - 4: Social Media Marketing**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | 5 |  |  |  | 3 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the Instagram and its platform, how they function and how to Instagram help in Digital Marketing | | | | | | | | | | |
| **LO2** | To understand the Facebook and its platform, how they function and how to Instagram help in Digital Marketing | | | | | | | | | | |
| **LO3** | To learn the LinkedIn Strategies, Setting up of LinkedIn Profile for Business and creation of content for LinkedIn | | | | | | | | | | |
| **LO4** | To introduce the basics of video marketing, developing strategies and content using YouTube and Tik Tok | | | | | | | | | | |
| **LO5** | To introduce the concept of Content Marketing using the various social media platforms | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Instagram Marketing**  Introduction to Instagram - Understanding the Instagram Algorithm - The Instagram Ecosystem - Developing Your Instagram Strategy - Best Practices for Setting Up Your - Instagram Profile - Instagram Content Strategy - Hashtags 101 - How to Gain More Followers - How to Increase Engagement on Instagram - Instagram Posting Strategy - Instagram Features Overview - Instagram Stories - Influencer Marketing - Instagram Advertising | | | | | | | | | **15** | |
| II | **Facebook Marketing**  Introduction to Facebook Understanding the Facebook Algorithm - Best Practices for Setting Up a Facebook Business Pages - Strategies for Leveraging - Facebook Groups for Growth - Facebook Ads Strategy - How to Setup the Facebook Pixel - Facebook Conversion Tracking - Facebook Audience Targeting - Facebook Ad Creation Best Practices - Facebook Ad Optimization - Facebook Account Management - Facebook Reporting & Insights. | | | | | | | | | **15** | |
| III | **Business & LinkedIn**  LinkedIn Strategy - Creating an Allstar LinkedIn Profile LinkedIn Company Page Leveraging - LinkedIn Search for Prospecting - LinkedIn Content Creation Best Practices - LinkedIn Advertising - LinkedIn Analytics. | | | | | | | | | **15** | |
| IV | **Social Media Video Marketing: YouTube & TikTok**  Introduction to Video-Based Social Media - Developing a Strategy For Business - Based Content - Determine Your Brand Image - YouTube Marketing - TikTok Marketing - Paid Advertising. | | | | | | | | | **15** | |
| V | **Social Media Content Marketing: Blogs & Twitter**  Introduction to Content-Based Social Media - Developing a Strategy For Written Content - Determine Your Brand Image - Twitter Marketing - Importance of Blogging - Paid Advertising | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | |  | |
| **CO1** | Apply the basic fundamental concept of Instagram and analysing the analytics of Instagram | | | | | | | | | | |
| **CO2** | Apply the basic fundamental concept of Facebook, use the various strategies, tracking the conversion, analysing and reporting using the Facebook insights | | | | | | | | | | |
| **CO3** | Utilise the LinkedIn Strategies, creating content for LinkedIn for Business and analyse using LinkedIn Analytics | | | | | | | | | | |
| **CO4** | Fosters the use of Video Marketing along with content marketing using YouTube and TikTok | | | | | | | | | | |
| **CO5** | Practice the application of the various social media platforms by content marketing specifically by blogging and twitter | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Seema Gupta (2018) Digital Marketing, Tata Mc GrawHill | | | | | | | | | | |
| 2 | Sorav Jain (2015). Social Media for Business. Mukesh Technologies | | | | | | | | | | |
| 3 | Puneet Bhatia (2018) Fundamentals of Digital Marketing, First Edition, Pearson Publication. | | | | | | | | | | |
| 4 | Nitin C Kamat& Chinmay Nitin Kamat (2018) Digital Social Media Marketing, Himalaya Publishing House | | | | | | | | | | |
| 5 | Liana Evans, (2010), Social Media Marketing: Strategies for Engaging in Facebook, Twitter & Other Social Media, Que Publishing | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | The Beginner's Guide to Digital Marketing (2015). Digital Marketer. Pulizzi,J.(2014) Epic Content Marketing, Mcgraw Hill Education. | | | | | | | | | | |
| 2 | Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited. | | | | | | | | | | |
| 3 | Rob Stokes, (2014), eMarketing: The Essential Guide to Digital Marketing, 5thedition, Quirk Education. | | | | | | | | | | |
| 4 | Dave Chaffey, Fiona Ellis-Chadwick, Richard Mayer, Kevin Johnston, (2012), Internet Marketing: Strategy, Implementation and Practice, Prentice Hall. | | | | | | | | | | |
| 5 | Vandana Ahuja, (2015), Digital Marketing, 1stedition, Oxford University Press. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://later.com/training/instagram-marketing/ | | | | | | | | | | |
| 2 | https://www.simplilearn.com/what-is-video-marketing-working-examples-strategies-article | | | | | | | | | | |
| 3 | https://www.spiceworks.com/marketing/content-marketing/articles/what-is-content-marketing-definition-types-best-practices-benefits-and-examples/amp/ | | | | | | | | | | |

**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** |
| **CO 1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGES** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER - VI**

**Core –XIII: cost Accounting - ii**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | | **Total** |
|  | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | | **100** |
| **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. | | | | | | | | | | | |
| **Prerequisite: Should have studied Cost Accounting in V Sem** | | | | | | | | | | | | | |
| **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | | **Cost Accounting Standards**  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. | | | | | | | | | **18** | | |
| II | | **Job Costing, Batch Costing and Contract Costing**  Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | | **18** | | |
| III | | **Process Costing**  Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | | **18** | | |
| IV | | **Operation Costing**  Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | | | **18** | |
| V | | **Standard Costing and Variance Analysis**  Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | | | **18** | |
|  | | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | | |
| **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.economicsdiscussion.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**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 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**

**Core – XIV: Management Accounting**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **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. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I Semester.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. | | | | | | | | | | **18** | |
| II | **Ratio Analysis**  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | | **18** | |
| III | **Funds Flow & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  **Cash Flow Statement:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities | | | | | | | | | | **18** | |
| IV | **Budget and Budgetary Control**  Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | | | **18** | |
| V | **Marginal Costing:** Meaning - Features – Marginal Costing vs Absorption Costing - 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.  Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |
| **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 | | | | | | | | | | | |
| **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, MarghamPublications,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 GurusamyS ,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> | | | | | | | | | | | |

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

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 3 | 2.1 | 2.6 | 2 | 2 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**Core – XV: Income Tax Law and Practice - II**

| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CIA** | **External** | | **Total** |
|  | | | **6** |  |  |  | **4** | **6** | **25** | **75** | | **100** |
| **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. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in I stSem** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Capital Gains**  Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. | | | | | | | | | | **18** | |
| II | **Income From Other Sources & Clubbing of Income**  Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept | | | | | | | | | | **18** | |
| III | **Set Off and Carry Forward of Losses and Deductions From Gross Total Income**  Gross Total Income vs 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. | | | | | | | | | | **18** | |
| IV | **Computation of Total Income – Individual**  Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime | | | | | | | | | | **18** | |
| V | **Income Tax Authorities**  Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS). | | | | | | | | | | **18** | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | | | | |

| **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. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 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://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**

|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| **AVERAGE** | 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**

**Discipline Specific Elective - 5: International Marketing Management**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | 5 |  |  |  |  | 3 | 5 | 75 | 100 |
| **Learning Objectives** | | | | | | | | | |
| **LO1** | To provide an in-depth, critical understanding of international marketing features, difficulties, barriers and future prospects of Global Marketing | | | | | | | | |
| **LO2** | To familiarize students with the process of global consumer behaviour in a systematic way by implementing quality marketing | | | | | | | | |
| **LO3** | To familiarize students with a firm’s international decision-making process and market selection process | | | | | | | | |
| **LO4** | To enhance skills to develop an international marketing strategy | | | | | | | | |
| **LO5** | To acquaint students with the differences in international cultural orientations and emerging new technologies that is rapidly changing the global business policies | | | | | | | | |

|  |  |  |
| --- | --- | --- |
| **Unit** | **Contents** | **No. of Hours** |
| I | **International Marketing**  Definition – National & International Marketing – Special Features of International Marketing – Difficulties & Barriers in International Marketing – Future of Global Marketing. | **15** |
| II | **Managing Marketing**  Defining Customer Value & Satisfaction – Retaining Customers – Delivering Customer Value & Satisfaction – Implementing Total Quality Marketing – Competitive Marketing Strategies – Balancing Customer and Customer Orientations. | **15** |
| III | **International Marketing Decisions**  Products Strategies And Product Planning – Branding and Packaging Decision – Pricing Strategies. | **15** |
| IV | **Direct and Indirect Marketing**  Managing Direct and On-Line Marketing – The Growth And Benefits Of Direct Marketing – Indirect Marketing – Major Channel For Direct Marketing – On-Line Marketing –Conducting On-Line Marketing – Challenges Of On-Line Marketing. | **15** |
| V | **International Policy**  India’s International Policy and Impact on Economy Government Measures and Export Incentives, EXIM Policy, ECGC Services, Role Of Indian Banks & F.I’s, Balance Of Trade/Payments, Current Stand on WTO, Services Export From India, Sourcing Newly Emerging Democracies. | **15** |
|  | **TOTAL** | **75** |

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Examine and critique the concepts, principles and theories that constitute international marketing practices adopted by multinational corporations. |
| **CO2** | Formulate universally applicable marketing mix programs for global products and services that are customized to suit and satisfy local audience |
| **CO3** | Outline the steps and process involved in market selection process, expansion strategies and global product portfolio development. |
| **CO4** | Recommend appropriate strategies for international market entry modes that involve meticulous strategizing of global business goals. |
| **CO5** | Critique and evaluate international policies that impact the international business opportunities of a global corporation in the current volatile business structure. |
| **Textbooks** | | |
| 1 | Marketing Management : Philip Kotler (Millennium edition) | |
| 2 | International Marketing : SakOnkvist& John J. Shaw | |
| 3 | Principles of International Marketing : Philip Kotler & Gray Armstrong | |
| 4 | Global Marketing Management : Keegan | |
| **Reference Books** | | |
| 1 | International Marketing Management : Varshney and Bhattacharya | |
| 2 | Harvard Business Review, Global Business Review (Sage Publications), Global Forum – ITC Geneva | |
| 3 | Khurana PK, Export Marketing | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://edgy.app/international-marketing> | |
| 2 | <https://advertising.amazon.com/library/guides/international-marketing> | |
| 3 | <https://www.economicsdiscussion.net/marketing-2/international-marketing/what-is-international-marketing/32402> | |

**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** |
| **CO 1** | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 1 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 8 | 14 | 15 | 14 | 14 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 1.6 | 2.8 | 3 | 2.8 | 2.8 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective - 6: Pay Per Click (PPC) –II**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
|  | | | | **5** |  |  |  | **3** | **5** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | | |
| **LO1** | | | To understand the concept of Display Planner and its tools | | | | | | | | | | |
| **LO2** | | | To know the terminologies related to cookies, remarketing campaign and the list for Search Ads | | | | | | | | | | |
| **LO3** | | | To familiarise video ads/YouTube Ads and the customer relationship management | | | | | | | | | | |
| **LO4** | | | To visualise the data, report, analyse and report | | | | | | | | | | |
| **LO5** | | | To create Google Analytics and tracking code works | | | | | | | | | | |
| **Unit** | | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | | Display Planner – Targeting tools | | | | | | | | | **15** | |
| II | | | Cookies – Remarketing campaign – RLSA (Remarketing list for Search Ads) – Optimizing Remarketing Campaign | | | | | | | | | **15** | |
| III | | | Video Ads/Youtube Ads – Google Adwords Express – My client center | | | | | | | | | **15** | |
| IV | | | **Project and Campaign Tips**  Data Analysis (Live Project) - Campaign Optimization Tips  **Reporting**  Segment - Dimension - Ad Extension - Filters - Customize Column  **Microsoft Excel**  Formula for Analysis - Pivot Table - H & V-lookup - Change History - Shared library - Bulk operations - Reports and uploads - Labels | | | | | | | | | **15** | |
| V | | | **Getting Started with Google Analytics**  Traffic sources – Sources – Visitors – Goals & Ecommerce –Actionable insights – Configuration and Administration – Google Analytics Account Hierarchy  **How Google Analytics Tracking Code works**  Cleaning Up Your Data - Measuring Visitors - Measuring Content - Measuring Traffic - Measuring Conversion - How Google Analytics Tracking Code Works | | | | | | | | | **15** | |
| **TOTAL** | | | | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | | | |
| **CO1** | Examine the concept of the Display Planner and the tools utilized for creating the Display Planner | | | | | | | | | | | | |
| **CO2** | Evaluate the various cookies, campaigns for remarketing and optimizing the remarketing campaign | | | | | | | | | | | | |
| **CO3** | Analyse the video ads/ YouTube Ads and the client – customer relationship | | | | | | | | | | | | |
| **CO4** | Show the data analysis, campaign optimization tips, reporting using the various determinants and presenting the data using Microsoft excel – data visualisation | | | | | | | | | | | | |
| **CO5** | Understand on creating and setting up of Google Analytics and utilising the analytics with the tracking code works. | | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | |
| 1 | | Joseph M. Firestone and mark W.McElory, Butterworth-Heinemann,Key issues in the new Knowledge Management,KMCI press. | | | | | | | | | | | |
| 2 | | Daryl Morey& others Knowledge Management-Classic and contemporary works(edited) Universities press India Ltd., | | | | | | | | | | | |
| 3 | | SheldaDebowski, Knowledge Management,John Wiley& sons. | | | | | | | | | | | |
| 4 | | Joseph M. Firestone and mark W.McElory, Butterworth-Heinemann,Key issues in the new Knowledge Management,KMCI press. | | | | | | | | | | | |
| 5 | |  | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | |
| 1 | | Sudir warier, Knowledge Management,Vikas publishing House Pvt Ltd., | | | | | | | | | | | |
| 2 | | Stwart Barnes, Knowledge Management System Theory and practice Thomson Learning | | | | | | | | | | | |
| 3 | | Hot sapple springer C,W Handbook on Knowledge Management | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | | |
| 1 | | www.knowledge – management-online.com | | | | | | | | | | | |
| 2 | | [www.systems-thinking.org](http://www.systems-thinking.org) | | | | | | | | | | | |
| 3 | | [www.kmworld.com](http://www.kmworld.com) | | | | | | | | | | | |

**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** |
| **CO 1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO 5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **TOTAL** | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| **AVERAGE** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective - 7: Logistics and Supply Chain Management**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **5** |  |  |  | **3** | **5** | 25 | 75 | 100 |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To understand the origin and principles of logistics management | |
| **LO2** | To know the types of inventory control | |
| **LO3** | To gain insight on the importance of supply chain management | |
| **LO4** | To identify the Key Enablers in Supply Chain Improvement | |
| **LO5** | To analyse the SCOR model | |
| **Prerequisites: Should have studied Commerce in XII Std** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Logistics Management**  Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory. | **15** |
| II | **Transportation and Distribution**  Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century. | **15** |
| III | **Supply Chain Management**  Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications. | **15** |
| IV | **Supply Chain Drivers**  Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain. | **15** |
| V | **Aligning the Supply Chain with Business Strategy**  SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bullwhip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications. | **15** |
|  | **TOTAL** | **75** |
| **THEORY 20% & PROBLEMS 80%** | | |
| **Course Outcomes** | | |
| **CO1** | Examine the importance of Customer Service in Logistics Management | |
| **CO2** | Develop an understanding on the Distribution Channel Management | |
| **CO3** | Interpret the Global applications of supply chain management | |
| **CO4** | Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement | |
| **CO5** | Identify the conflict resolution strategies | |
| **Textbooks** | | |
| 1 | G. Raghuram & N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India. | |
| 2 | Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA. | |
| 3 | D.K.Agrawal: Textbooks of LogisticsandSupply Chain Management, MacMillan Publications, India. | |
| 4 | Tan Miller (Author), Matthew J. LiberatoreLogistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA. | |
| 5 | Peter BolstorffSupply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA. | |
| **Reference Books** | | |
| 1 | Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India. | |
| 2 | Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA. | |
| 3 | Dalmina Sanjay, Financial Supply Chain Management, MCGraw Hill Publishing Co. Pvt.,Ltd, Noida. | |
| 4 | Robert F. Jacobs, William L. BerryManufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida. | |
| 5 | Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |

|  |  |
| --- | --- |
| **Web Resources** | |
| 1 | <https://lapaas.com/logistics-management-overview-types-and-process/> |
| 2 | <https://www.investopedia.com/terms/s/scm.asp> |
| 3 | <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions> |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **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 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| **TOTAL** | 15 | 12 | 12 | 10 | 13 | 10 | 13 | 13 | 14 | 10 | 12 |
| **AVERAGE** | 3 | 2.4 | 2.4 | 2 | 2.6 | 2 | 2.6 | 2.6 | 2.8 | 2 | 2.4 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Discipline Specific Elective - 8: EXIM Procedures and Documentation**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **5** |  |  |  | **3** | **5** | 25 | 75 | 100 |

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To impart knowledge on Export-Import Procedure | |
| **LO2** | To understand the export documentation procedure. | |
| **LO3** | To understand the import documentation procedure. | |
| **LO4** | To acquire knowledge about various incentives available for export. | |
| **LO5** | To be acquainted with the various institutional support systems | |
| **Prerequisite: Should have studied Commerce in XII Std** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Export-ImportProcedure**  ProcurementforExport – PlanningandMethodsofProcurementforExports -Procurement Through Imports, Financing Import – Instruments and Related Procedures and Documentation; Custom Clearance of Import–Regulations,Procedures and Documentation. | **15** |
| II | **ExportDocumentation**  TypesofDocuments–CharacteristicsandRelevance. AnIntroductiontoOnline Documentation. Getting Ready for Export Contract and Incoterms. Procuring and Processing of an Export Order. Methods and TermsofPaymentsforExports –DocumentaryCreditandCollectionFinancing for Export Pre-andPost-Shipment Credit. | **15** |
| III | **Import Documentation**  Duty Exemption Schemes -Objectives, Benefits, Procedures And Documentation – SchemesforImportofCapitalGoods –ProceduresandDocumentationforNew/Second-HandCapitalGoods. | **15** |
| IV | **Export Incentive and cargo handling: Foreign Exchange Risks**  Nature of Risks, Cargo Insurance - Contract of CargoInsurance,ProceduresandDocumentationforCargoLossClaims–RoleandSchemesofECGCofIndiaandCommercial Banks, Quality Control and Pre-Shipment Inspection: Schemes Excise and Custom Clearance Regulations, Procedures and Documentation – ExportIncentives. | **15** |
| V | **Institutional Support**  Export/Trading/Star Trading/Superstar Houses - Objective Criteria and Benefits - Procedures and Documentation –SpecialEconomicZones:ObjectivesandBenefits–IntroductiontoExportPromotionCouncil(EPC) –IndianTradePromotion Organization(ITPO). | **15** |
|  | **TOTAL** | **75** |
| **Course Outcomes** | | |
| **CO1** | Acquainted with the knowledge on Export-Import Procedure | |
| **CO2** | Identify export documentation procedure. | |
| **CO3** | Identify import documentation procedure. | |
| **CO4** | Familiarised with various incentives available for export. | |
| **CO5** | Evaluate the various institutional support systems | |
| **Textbooks** | | |
| 1 | Dr.SwapnaPillai, EXIM Procedures And Documentation, ShashiBhawan Publishing House, Chennai | |
| 2 | C. Rama Gopal, Exim Procedures, Documentation And Logistics, New Age International Publishers, New Delhi. | |
| 3 | Jain Khushpat.S, EXIM Procedures And Documentation, Himalaya Publishing House, Mumbai | |
| 4 | Dr.ManishaPaliwal, EXIM Procedures, NiraliprakashanPublishing, Pune | |
| 5 | Dr.Khushpat S. Jain, Dr.Apexa V. Jain, EXIM Procedures And Documentation, Himalaya Publishing House, Mumbai | |
| **Reference Books** | | |
| 1 | Thomas E. Johnson, EXIM Procedures And Documentation, AMACOM, United States | |
| 2 | P Veera Reddy & P Mamatha , Export Documentation, Commercial Law Publishers, New Delhi | |
| 3 | Rakesh Mohan Joshi, International Marketing, Oxford University Press, New Delhi. | |
| 4 | T.A.S Balagopal, Export Management, Himalaya Publishing House, Mumbai. | |
| 5 | P.K. Khurana, Export Management, Galgotia Publishing Company, New Delhi. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://www.economicsdiscussion.net/international-economics/export-documentation-and-its-types-with-specimens/4273> | |
| 2 | <https://www.freightpros.com/blog/cargo-insurance/> | |
| 3 | <https://www.investopedia.com/terms/s/sez.asp> | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 15 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 3 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**THIRD YEAR – SEMESTER – VI**

**Professional competency skill**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
|  | **2** |  |  |  | **2** | **2** | 25 | 75 | 100 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Learning Objectives** | | | |
| **LO1** | To create the opportunity for learning across different disciplines and build 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 | | |
| **Prerequisites: Should have studied Commerce in XII Std** | | | |
| **UNIT** | **Details** | | **No. of Hours** |
| 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. | | **6** |
| 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 – India's physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian naturals vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution. | | **6** |
| III | **Economy**  NationalIncome – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets. | | **6** |
| 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 – Rowlatt 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. | | **6** |
| V | **Environment and Ecology**  Basic concepts – Ecology, Biodiversity- Food chain and food web – BioGeoChemical Cycles – International BioDiversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation | | **6** |
| **TOTAL** | | | **30** |
| **Course Outcomes** | | | |
| **CO** | | On completion of this course, students will | |
| **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. Laxmikanth (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 | | MajidHussain- 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 | |

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