BHARATHIDASAN UNIVERSITY

TIRUCHIRAPPALLI - 620024

B. COM., (General)

SYLLABUS

FROM THE ACADEMIC YEAR

2026-2027

PROGRAMME OBJECTIVES:

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

BHARATHIDASAN UNIVERSITY REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	**B.COM., General**
Duration:	**3 years**
Programme Outcomes	**PO1**: **Fundamental Subject Knowledge**: Students should acquire a comprehensive grasp of the primary concepts and foundational principles within their specific discipline, such as literature or sociology. **PO2: . Contextual Insight:** It is vital for students to recognize the historical, social, and political backgrounds that define their area of expertise. **PO3: Critical Interpretation:** Students are expected to develop the ability to examine and interpret various forms of data, texts, and social phenomena. **PO4: Logical Argumentation:** A key outcome is the ability to assess academic arguments and derive well-supported, logical conclusions. **PO5: Effective Expression:** Students should cultivate the skill of sharing ideas clearly and effectively through both spoken and written communication. **PO6: Articulate Interaction**: Proficiency in using formal academic language to present arguments with clarity is required. **PO7: Practical Application:** Learners should be able to identify real-world issues and apply theoretical knowledge to find evidence-based solutions. **PO8: Introductory Research Skills:** Students must gain an understanding of basic investigative tools and methodologies used in academic research. **PO9: Information Management:** A core skill involves gathering, organizing, and synthesizing information from diverse academic sources. **PO10: Ethical and Social Consciousness:** Students should develop an awareness of ethical dilemmas and demonstrate sensitivity toward social justice, environmental concerns, and Programm Specific Outcomes for Undergraduate (UG) – B.Com.,

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

BHARATHIDASAN UNIVERSITY TIRUCHIRAPPALLI - 620024

B.COM.

CHOICE BASED CREDIT SYSTEM–LEARNING OUTCOMES BASED CURRICULUM FRAME WORK (CBCS - LOCF)

(Applicable to the candidates admitted from the academic year 2026-2027 onwards)

Sem.	Part	Name of the Courses	Title of Course	Ins. Hrs	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Ability Enhancement Course – I (AEC - I)	(Tamil$ / Other Languages+, #)	6	3	3	30	70	100
	II	Ability Enhancement Course – II (AEC - II)	English Course - I	6	3	3	30	70	100
	III	Core Course –1 (CC-1)	Principles of Accountancy	4	4	3	30	70	100
		CoreCourse-2 (CC-2)	Marketing	4	4	3	30	70	100
		Allied Course - 1AC- 1)	Management Concepts	3	3	3	30	70	100
		Allied Course– 2 (AC-2)	Indian Economic Development	3	3	3	30	70	100
	IV	Value Education		2	2	3	30	70	100
		Interdisciplinary Course – 1 (IDC - 1) #	One Course from Outside Department	2	2	3	30	70	100
		Total		**30**	**24**				**800**
II	I	Ability Enhancement Course – III (AEC - III)	(Tamil$/Other Languages+,#)	6	3	3	30	70	100
	II	Ability Enhancement Course – IV (AEC - IV)	English Course - II	6	3	3	30	70	100
	III	Core Course–3 (CC-3)	Business Accounting	4	4	3	30	70	100
		Core Course- 4(CC-4)	Business Tools for Decision Making	4	4	3	30	70	100
		Allied Course– 3(AC -3)	Business Economics	3	3	3	30	70	100
		Allied Course – 4(AC-4)	Business Environment	3	3	3	30	70	100
		Skill Enhancement Course -1 (SEC-1) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Interdisciplinary Course – 2 (IDC - 2) #	One Course from Outside Department	2	2	3	30	70	100
		Total		**30**	**24**				**800**

III	I	Ability Enhancement Course – V (AEC - V)	(Tamil$/Other Languages+,#)	6	3	3	30	70	100
	II	Ability Enhancement Course – VI (AEC - VI)	English Course - III	6	3	3	30	70	100
	III	Core Course –5 (CC-5)	Partnership Accounting	4	4	3	30	70	100
		Core Course- 6 (CC-6)	Business Law	4	4	3	30	70	100
		Allied Course– 5(AC- 5)	Business Communication	3	3	3	30	70	100
		Allied Course– 6(AC- 6)	E-commerce	3	3	3	30	70	100
	IV	Skill Enhancement Course- 2 (SEC- 2) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Interdisciplinary Course – 3 (IDC - 3) $$	One Course from Outside Department	2	2	3	30	70	100
		Health & Wellness @		--	1	--			100
		Total		**30**	**25**				**900**
IV	I	Ability Enhancement Course – VII (AEC - VII)	(Tamil$/Other Languages+,#)	6	3	3	30	70	100
	II	Ability Enhancement Course – VIII (AEC - VIII)	English Course - IV	6	3	3	30	70	100
	III	Core Course -7(CC-7)	Cost Accounting	4	4	3	30	70	100
		Core Course - 8(CC-8)	Banking Theory, Law and Practice	4	4	3	30	70	100
		Allied Course-7 (AC- 7)	Company Law (2013 Amendments)	3	3	3	30	70	100
		Allied Course-8(AC- 8)	International Trade	3	3	3	30	70	100
	IV	Skill Enhancement Course -3 (SEC- 3)##	Naan Mudhalvan Course	2	2	3	30	70	100
		Interdisciplinary Course – 4 (IDC - 4) $$	One Course from Outside Department	2	2	3	30	70	100
			Total	**30**	**24**				**800**
Summer Internship / Industrial Activity during the Summer Vacation after II Year									

V	III	Core Course - 9(CC-9)	Corporate Accounting - I	5	4	3	30	70	100
		Core Course-10(CC-10)	Computer Applications in Business (Theory)	5	4	3	30	70	100
		Core Practical -1(CP-1)	Computer Applications in Business (Practical)	4	4	3	40	60	100
		Core Course-11(CC-11)	Management Accounting	5	4	3	30	70	100
		Core Course-12(CC-12)	Auditing	5	4	3	30	70	100
	IV	Skill Enhancement Course - 4 (SEC-4) ##	Basics of Research Methodology	2	2	3	30	70	100
		Skill Enhancement Course – 5 (SEC-5) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Introduction to Disaster Management		2	2	3	30	70	100
		Summer Internship / Industrial Activity@@	(with Viva-Voce)	--	2	--	20	80	100
	Total			**30**	**28**				**900**
VI	III	Core Course -13 (CC13)	Corporate Accounting - II	5	4	3	30	70	100
		Core Course - 14 (CC-14)	Income Tax - Law and Practice	5	4	3	30	70	100
		Core Course - 15 (CC-15)	Financial Management	5	4	3	30	70	100
		Core Project Work - (CPW) @@	Project (with viva voce)	5	3	4	20	80	100
	IV	Value Added Course	General Studies for Competitive Examinations	2	2	3	30	70	100
		Skill Enhancement Course - 6 (SEC-6) ##	Entrepreneurial Development	2	2	3	30	70	100
		Skill Enhancement Course - 7 (SEC-7) ##	Naan Mudhalvan Course	2	2	3	30	70	100
		Environmental Science		2	2	3	30	70	100
		Gender Studies		2	1	3	30	70	100
		Extension Activities *		--	1	--	--	--	--
	Total			**30**	**25**				**900**
Grand Total				**180**	**150**				**5100**

SKILL ENHANCEMENT COURSE			
Sl. No.	**Title of Courses**	**Sl. No.**	**MANDATORY Naan Mudhalvan Course ##**
1.	Digital Communication Skills	1.	2nd Semester:
2.	Digital Marketing		
3.	Retail Management	2.	3rd Semester:
4.	AI in Commerce		
5.	Cyber Security Management	3.	4th Semester:
6.	Logistics and Supply Chain Management		
7.	Basics of Research Methodology	4.	5th Semester:
8.	Human Resource Management		
9	Entrepreneurial Development	5.	6th Semester:
10	Basics of Goods and Service Tax		

INTERDISCIPLINARYCOURSE (IDC) FOR WHO HAVE OPT TAMIL AS PART – I (for other Department Students only)	
1st Semester	Personal Investment/Elements of Insurance
2nd Semester	Introduction to Accountancy/Salesmanship
3rd Semester	Digital Banking/Retail marketing
4th Semester	Tourism and travel Management/Stock Market Operations

INTERDISCIPLINARYCOURSE (IDC) # FOR WHO HAVE NOT OPT TAMIL AS PART - I		
Those who have studied Tamil upto 10th+2but opt for other languages in degree	1st Semester	Special Tamil - I
	2nd Semester	Special Tamil - II
Those who have not studied Tamil in school level	1st Semester	Basic Tamil - I
	2nd Semester	Basic Tamil – II
Those students who opt for either special Tamil (or) Basic Tamil as IDCs, have to choose 2 more IDCs courses in their 3rd and 4th Semester from Outside his/her department.		

<table>
<tr><th colspan="2">INTERDISCIPLINARY COURSE (IDC) $$
FOR NCCCADETS ONLY</th></tr>
<tr><th>NCC Course is a Compulsory Course for the NCC Cadets in the 3rd Semester:</th><th>NCC Course is a Compulsory Course for the NCC Cadets in the 4th Semester:</th></tr>
<tr><td>Introduction to NCC (Existing Syllabus)</td><td>1. Special Subject Army (or)
2. Special Subject Navy (or)
3. Special Subject Air force</td></tr>
<tr><td colspan="2">Those students who opt for NCC Courses as IDCs, have to choose 2 more IDCs courses in their 1st and 2nd Semester from Outside his/her department.</td></tr>
</table>

SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES - ARTS/HUMANITIES

Sl. No.	Part	Types of the Courses	No. of Courses	Credits for Each Course	Total Credits	Marks
1.	I	Ability Enhancement Course	4	3	12	400
2.	II	Ability Enhancement Course	4	3	12	400
3.	III	Core Courses (CC)	15	4	60	1500
4.		Core Practical (CP)	1	4	04	100
5.		Allied Course (AC)	8	3	24	800
6.		Core Project Work (CPW)	1	3	03	100
7.	IV	Skill Enhancement Courses (SEC)	7	2	14	700
8.		Interdisciplinary Course (IDC)	4	2	08	400
9.		Value Education	1	2	02	100
10.		Health and Wellness	1	1	01	100
11.		Introduction to Disaster Management	1	2	02	100
12.		Summer Internship/ Industrial Activity	1	2	02	100
13.		Value Added Course	1	2	02	100
14.		Environmental Studies	1	2	02	100
15.		Gender Studies	1	1	01	100
16.		Extension Activities (NCC/NSS/SPORTS/ANTI DRUG CELL/YRC& Any Other Activities	--	1	01	--

	Total	**51**		**150**	**5100**

<table>
<tr><td>$</td><td>For those who have studied Tamil upto 10th+2 (Regular stream)</td></tr>
<tr><td>+</td><td>Syllabus for other Languages should be on par with Tamil at degree level</td></tr>
<tr><td>#</td><td>Those who have studied Tamil up to 10th+2 but opt for other languages in degree level under Part –I should study special Tamil and those who have not studied Tamil in the school level should study Basic Tamil in Part– IV under the Ability Enhancement Course.</td></tr>
<tr><td>##</td><td>Naan Mudhalvan Scheme: As per the Naan Mudhalvan Scheme instructions 5 courses from 2nd to 6th semester should be studied under Skill Enhancement Course.</td></tr>
<tr><td>$$</td><td>NCC Course is one of the Choices in the Ability Enhancement Course. Only the NCC Cadets are eligible to choose this course. However, NCC Course is a Compulsory Course for the NCC Cadets.</td></tr>
<tr><td>@</td><td>Health and Wellness: Assessments:

Use self-reflective worksheets to assess their understanding
submit the worksheets to internal audit / external audit
Every student’s activity report should be documented and the same have to be assessed by the Physical Director with Mentor. The evaluation should be for 100 marks. No examination is required.

Scheme of Evaluation:
<table>
<tr><th>Part</th><th>Description</th><th>Marks</th></tr>
<tr><td>A</td><td>Report</td><td>40</td></tr>
<tr><td>B</td><td>Attendance</td><td>20</td></tr>
<tr><td>C</td><td>Activities (Observation During Practice)</td><td>40</td></tr>
<tr><td colspan="2">Total</td><td>100</td></tr>
</table></td></tr>
<tr><td>@@</td><td>Summer Internship / Industrial Activity
Summer Internship will be carried out during the summer vacation after the second year. Viva Voce will be conducted by the college and Marks shall be sent to the University and the same will be included in the 5th semester Mark Statement.
Summer Internship / Industrial Activity & Project
Scheme of Evaluation:
<table>
<tr><th>Description</th><th>Marks</th></tr>
<tr><td>Report</td><td>80</td></tr>
<tr><td>Viva-Voce</td><td>20</td></tr>
<tr><td>Total</td><td>100</td></tr>
</table></td></tr>
<tr><td>*</td><td>Extension Activities shall be outside instruction hours.</td></tr>
</table>

First Year	CORE COURSE-I PRINCIPLES OF ACCOUNTANCY	Semester-I
Code:	(Theory)	Credit:4

COURSE OBJECTIVES:

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit organisation and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation - Methods, provisions and reserves.

UNIT - I	**INTRODUCTIONOFACCOUNTINGANDCONCEPTS:**
	Introduction – Accounting concepts and conventions – Accounting Standards – Meaning- Double entry system–Journal, Ledger, Subsidiary books, Trial Balance -Bank Reconciliation Statement.
UNIT - II	**FINALACCOUNTSOFSOLETRADERS:**
	FinalAccountsofsoletraderswithadjustmententries-RectificationofErrors.
UNIT - III	**ACCOUNTSFORNONPROFITORGANISATION:**
	Accounts of Non- profit organization – Bills of exchange – Average due date – Account Current.
UNIT - IV	**CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:**
	Consignments and Joint Ventures.
UNIT - V	**SINGLE ENTRY SYSTEM AND DEPRECIATION:**
	Single Entry System. Depreciation-Methods, provisions and reserves.
	(Theory20% Problems80%)
UNIT - VI	**CURRENTCONTOURS (For Continuous Internal Assessment Only):**
	ContemporaryDevelopmentrelatedtothecourseduringtheSemestercon cerned

TEXT AND REFERENCE BOOKS: (Latest revised edition only)

1. R.L. Guptaand Others, "**Advanced Accountancy,**" Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L.Narang**, "Advanced Accounting**,"Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S.Uma, "Advanced Accounting," S.Chand & Co, New Delhi.
4. M.C. Shukla, **"Advanced Accounts**," S. Chand and Co., New Delhi.
5. Mukerjeeand Haneef, **Advanced Accountancy,** Tata McGraw Hill, New Delhi.
6. Arulanandam**, "Advanced Accountancy**," Himalaya Publication, Mumbai.
7. R.L.Gupta & V.K.Gupta "**Principles and practice of Accountancy"**, Eleventh

edition-2005 Sultan & Sons, New Delhi
8. S. Manikandan & R.Rakesh Sankar**, "Financial Accounting**, "Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S. Reddy & Dr.A.Murthy, **"Financial Accounting**," Margham Publications, Chennai.
10. Tulsian., P.C.(2016)Financial Accounting, Tata Mcgraw-Hill, New Delhi.

COURSE OUTCOMES:

On successful completion of the subject, the students acquired knowledge about:

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

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

	PO 1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	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
AVER AGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>FIRST YEAR</td><td>CORE COURSE – II
MARKETING</td><td>SEMESTER-I</td></tr>
<tr><td>CODE:</td><td>(THEORY)</td><td>CREDIT:4</td></tr>
<tr><td colspan="3">COURSEOBJECTIVES:</td></tr>
<tr><td colspan="3">• To know the basic concepts and functions of marketing
• To learn about the buyer behaviour and new product development
• To understand the pricing methods and services rendered by the middlemen
• To gain knowledge on various promotional methods
• To have an idea on marketing research and recent trend sin marketing</td></tr>
<tr><td>UNIT - I</td><td colspan="2">INTRODUCTIONTOMARKETING:</td></tr>
<tr><td></td><td colspan="2">Marketing - Evolution – Definition- Classification- Objectives- Selling Vs Marketing– Marketing A Science Or Art? - Modern Concept Of Marketing –Role of Marketing In Economic Development - Functions – Buying- Selling - Transportation – Warehousing – Standardization – Grading –Packaging- ISO Series And AGMARK – ISI.</td></tr>
<tr><td>UNIT - II</td><td colspan="2">PRODUCT:</td></tr>
<tr><td></td><td colspan="2">Buyer’s behaviour – Buying motive– Market segmentation - Product- Features -Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.</td></tr>
<tr><td>UNIT - III</td><td colspan="2">PRICING:</td></tr>
<tr><td></td><td colspan="2">Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Whole seller and Retailer – Services rendered by them.</td></tr>
<tr><td>UNIT - IV</td><td colspan="2">SALESPROMOTION:</td></tr>
<tr><td></td><td colspan="2">Sales Promotion–types-Need–Sales Promotion mix–Advertising – Publicity-Personal selling - Advantages - Limitations.</td></tr>
<tr><td>UNIT - V</td><td colspan="2">MARKETINGINFORMATIONSYSTEM:</td></tr>
<tr><td></td><td colspan="2">Marketing Information System - Marketing Research - Features – Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business.</td></tr>
<tr><td>UNIT - VI</td><td colspan="2">CURRENTCONTOURS: (For Continuous Internal Assessment Only):</td></tr>
<tr><td></td><td colspan="2">Recent Trends, assignments and Seminars.</td></tr>
<tr><td colspan="3">TEXT AND REFERENCE BOOKS:(Latest Revised Edition Only)</td></tr>
<tr><td colspan="3">1. R.S.N. Pillai & Bagavathi,“Modern Marketing,”S.Chand & Co., New Delhi.
2. RajanNair.N., Sanjith R.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. KotlerPhilip,“MarketingManagement,”PrenticeHallofIndia(Pvt)Ltd.,NewDelhi.
4. Monga&ShaliniAnand,“MarketingManagement,”Deep&DeepPublications,New Delhi.
5. Dr.L. Natarajan,“ Marketing,” Margham Publications, Chennai.
6. Grewal, “Marketing” Tata McGraw Hill management, New Delhi.
7. B.S. Raman, “Marketing” United Publishers, Mangalore.</td></tr>
</table>

COURSE OUTCOMES:
• Familiar with the basic concepts and functions of marketing • Effective understanding of buyer behaviour and new product development • Communicate the pricing methods and services rendered by the middlemen • Demonstrate an a lyrical skill sin selling the production the market • Develop knowledge in marketing research and recent trend sin marketing.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	2	2	2	3	3
CO2	3	2	3	3	3	2	2	2	3	3	2
CO3	3	3	3	2	3	2	2	2	2	3	3
CO4	3	2	3	2	2	3	2	2	3	3	2
CO5	3	2	3	2	2	2	2	2	2	3	3
TOTAL	15	11	15	11	12	11	10	10	12	15	13
AVERAGE	3	2.2	3	2.2	2.4	2.2	2	2	2.4	3	2.6

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR	ALLIED COURSE – I MANAGEMENT CONCEPTS	SEMESTER-I
CODE:	**(THEORY)**	**CREDIT:3**

COURSE OBJECTIVES:

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making
- To Examine the complexity of organization structure for business
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

UNIT - I	**INTRODUCTIONTOMANAGEMENT:**
	Management- Definition-Nature, Scope, Functions and Levels of Management- Art, ScienceandProfession-FunctionsofManagers-DevelopmentofManagementThought- Contributions by F.W.Taylor, Henry Fayol and Others.
UNIT - II	**ROLEOFPLANNING:**
	Planning - Classification- Objectives- Characteristics- Steps-Process- Types- Methods- Advantages-Limitations, Decision Making-Policies.
UNIT - III	**ORGANIZATIONSTRUCTURE:**
	Organization and Structure- Types- Supervision and Span of Control- Depart mentation - Organisation Charts-Authority and Responsibility-Delegation and Decentralization.
UNIT - IV	**MOTIVATIONANDCOMMUNICATION:**
	Motivation-Types-Theories-Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication.
UNIT - V	**LEADERSHIP:**
	Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques- Control -Process-Effective Control System-Techniques of Control.
UNIT - VI	**CURRENTCONTOURS(For Continuous Internal Assessment Only):**
	Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenge sin Modern Leadership – Time Management - Increasing Team Spirit.

TEXT AND REFERENCEBOOKS:

1. L.M.Prasad,PrinciplesandPracticeofManagement-SultanChandandCompany
2. K.Sundar,PrinciplesofManagement-VijayNicoleImprintsPrivateLimitedChennai
3. Fred Luthans, Organisational Behaviour-Mc graw Hill New York
4. Louis A. Allen Management And Organisation-Mc graw Hill Tokyo
5. WeihrichAndKoontzEt.AlEssentialsofManagement–TataMcgrawHillNewDelhi.

COURSE OUTCOMES:
• To Understand the Evolution and theory of Management, • To develop the students to take decision sin various fields. • To get a knowledge about various organization structure and its responsibility, • To develop the flow of communication among the people, • To examine and practice the suitable leadership pattern in organization.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	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

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<table>
<tr><td colspan="2">FIRSTYEAR</td><td>ALLIED COURSE – II
INDIAN ECONOMIC DEVELOPMENT</td><td>SEMESTER-I</td></tr>
<tr><td colspan="2">CODE:</td><td>(THEORY)</td><td>CREDIT:3</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">
To make the students understand the nature and structure of Indian economy.
To analyze the problem of poverty in India and the various government schemes for eradication of poverty.
To identify the various farming methods used in Indian Agriculture.
To familiarize the features of Indian industrial sector to the students.
To elucidate the importance of transport and labour in economic development and the various challenges faced.
To make the students aware of the various contemporary developments in Indian economy an Indian Economic Policy.
</td></tr>
<tr><td>UNIT-I</td><td colspan="3">ECONOMIC DEVELOPMENT AND NATIONAL INCOME:</td></tr>
<tr><td></td><td colspan="3">Economic growth and development – Determinants of economic growth – Features of Indian Economy–Economic and Non - economic factors – Barriers to economic development – Covid - 19issues – National Income: Methods of measuring National Product – Trends – Difficulties in measuring National Income – Social Accounting.</td></tr>
<tr><td>UNIT-II</td><td colspan="3">POPULATION, POVERTY AND UNEMPLOYMENT:</td></tr>
<tr><td></td><td colspan="3">Population Growth – Age composition – Occupational distribution – Demographic theory: Causes, effects and remedial measures – Population policy – Poverty : Rural and urban poverty – Causes – Poverty alleviation Programmes – Unemployment: Types, Causes and effects – Employment generation programmes.</td></tr>
<tr><td>UNIT-III</td><td colspan="3">AGRICULTURE:</td></tr>
<tr><td></td><td colspan="3">Agriculture and its role – Productivity – Causes for Low productivity in Agriculture – Land reforms – Government measures – Agricultural development under Five Year Plans.</td></tr>
<tr><td>UNIT-IV</td><td colspan="3">INDUSTRIES:</td></tr>
<tr><td></td><td colspan="3">Role of Cottage MSMEs and Large scale industries – Industrial policies of 1948, 1956, 1991 and recent changes – Problems of rural industries – Government remedial measures to solve the problems – Industrial development under Five Year Plans – Liberalization, Privatization and Globalization.</td></tr>
<tr><td>UNIT-V</td><td colspan="3">ROLE OF TRANSPORT AND LABOUR IN ECONOMIC DEVELOPMENT:</td></tr>
<tr><td></td><td colspan="3">Role of Transport in Economic Development – Transport coordination – Labour : Causes for low productivity – Labour unrest – Trade unionism – Labour problems – Government measures – Wage policy – Social security measures – Recent trends in Labour and Labour policy in India.</td></tr>
</table>

UNIT-VI	CURRENT CONTOURS (For Continuous Internal Assessment Only):
	Recent Developments in Indian Economic Development.

TEXR AND REFERENCE BOOKS:

1. Agarwal. A.N.(2004) Indian Economy, Wishwa Prakashan, New Delhi.
2. Ahulwalia.I.J. and I.M.D.Little(eds.) (1999), India's Economic Reforms and Development (essays in honour of Manmohan /Singh), Oxford University Press, New Delhi.
3. Pantwala.S (1987), Dilemmas of Growth: Indian Experience, Sage Publications, New Delhi.
4. Dhingra.C (2003), The Indian Economy, Sultan & Chand, New Delhi.
5. Jalan.B (1992), The Indian Economy Problems and Prospects, Viking, NewDelhi.
6. Datt, Rudder and K.P.M.Sundharam (2015). Indian Economy, S.Chand & Co., New Delhi.
7. Alagh.Y.K. (1995), Indian Development Planning and Policy, Vikas, New Delhi.

COURSE OUTCOMES

On completion of the course, students should be able to:

- Analyse the basic issues in growth and development with a historical and general perspective.
- Gaina comparative Perspective on key Issues related to Poverty, Inequality, Education, Health and Gender.
- Evaluate the Policies and Performance of Agriculture and Industry.
- Identify various Economic Reforms related to the primary and secondary Sectors.
- Determine and analyse the Female Labour Force Participation in India.
- Become cognizant of the recent developments in Indian Economic development and policy.

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR	INTER DISCIPLINARY COURSE – I 1. PERSONAL INVESTMENT	SEMESTER-I
CODE:	**(THEORY)**	**CREDIT:2**

COURSE OBJECTIVES

- Tomakethestudentsawareofvariousinvestmentavenuesandtofacilitate themfor effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance polices
- To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

UNIT - I	**INTRODUCTION TO INVESTMENT**
	Meaning and Definition of Investment–Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.
UNIT – II	**KINDS OF INVESTMENT**
	Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.
UNIT – III	**INVESTMENT PLANNING**
	Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, Deciding the investment time frame.
UNIT – IV	**INVESTMENT ALTERNATIVES**
	Popular Investment Media – Bank deposits – Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.
UNIT– V	**INVESTMENT IN SHARES**
	Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors 'Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.
UNIT– VI	**CURRENTCONTOURS:(For Continuous Internal Assessment Only)**
	Recent Trends, assignments and Seminars

TEXTANDREFERENCEBOOKS
1. Punithavathy Pandiyan–Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi 2. Dr.Radha, Parameswaran and Dr.Nedunchezhian Investment Management, Prasanna Publishers, Chennai. 3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.-4. 4. V.A.Avadhani–Investment Management, Himalaya Publishing House, Mumbai15 5. Rajivk.tayal-Artofh and lingmoney and investments: a practical guide to personal finances Atlantic publishers and distributors (P) Ltd,
COURSEOUTCOMES
Onsuccessfulcompletionofthesubjectthestudentacquiredknowledgeabout • Concept and conversions of personal investment • Calculation of personal investment planning • Knowledge about various methods of insurance policies. • Fundamentals of Investment in Equity and reference Shares • Well in prepared Investment Planning.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

*****

<table>
<tr><td>FIRST YEAR</td><td colspan="2">INTER DISCIPLINARY COURSE–I
2. ELEMENTS OF INSURANCE</td><td>SEMESTER - I</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT : 2</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES</td></tr>
<tr><td colspan="4">• To high light the importance of insurance and its basic concepts.
• To make the students aware of various insurance and to impact of economic development
• Toenablethestudentstoprepareprocedureregardingsettlementofpolicyclaims
• TounderstandthestudentsvariousPrinciplesoflifeInsurance,marine,fire, Medical insurance etc.
• To aware the students know Principles of life insurance and various kinds</td></tr>
<tr><td>UNIT – I</td><td colspan="3">INTRODUCTIONTOINSURANCE</td></tr>
<tr><td></td><td colspan="3">Introduction to insurance – purpose and need of insurance –insurance as a social security tool – insurance and economic development – types of insurance.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">LICENSE FOR AGENT</td></tr>
<tr><td></td><td colspan="3">Procedure for becoming an agent: Pre - requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.</td></tr>
<tr><td>UNIT – III</td><td colspan="3">REGULATIONS FOR AGENT</td></tr>
<tr><td></td><td colspan="3">Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.</td></tr>
<tr><td>UNIT – IV</td><td colspan="3">FUNCTIONS OF AGENT</td></tr>
<tr><td></td><td colspan="3">Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.</td></tr>
<tr><td>UNIT – V</td><td colspan="3">TYPES OF INSURANCE</td></tr>
<tr><td></td><td colspan="3">Fundamentals/Principles of life insurance/ marine/ fire/ medical/ general insurance: Contracts of various kinds – insurable interest – Actuarial science.</td></tr>
<tr><td>UNIT – VI</td><td colspan="3">CURRENTCONTOURS:(For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXTANDREFERENCEBOOKS:(Latest revised edition only)</td></tr>
<tr><td colspan="4">1. Insurance by Dr.P.Periyasamy – Tata Mc Graw Hill
2. Fundamentals of Insurance by P.Periasamy by Vijay Nicole Imprints (P)Ltd
3. Insurance in India by P.S.Palande,R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S. Chand & Co.
5. Insurance Regulatory Development Act,1999.</td></tr>
<tr><td colspan="4">COURSEOUTCOMES</td></tr>
<tr><td colspan="4">Onsuccessfulcompletionofthesubjectthestudentacquiredknowledgeabout
• Concept and conversions of elements of insurance
• Fundamentals of agency, Procedure for becoming an agent</td></tr>
</table>

- Knowledge about various methods of insurance policies.
- Calculation of Agent proposal form and other forms
- Know about procedure all types of insurance.

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	3	2	3	3	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	12	14	14	14	12	11	11	15	11	11
AVERAGE	3	2.4	2.8	2.8	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>FIRST YEAR</td><td colspan="2">CORE COURSE - III
BUSINESS ACCOUNTING</td><td>SEMESTER - II</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT:4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To help students gain knowledge about branch accounts and departmental accounts.
• To impart knowledge of handling hire purchase accounts and Instalment purchase system.
• To trans form knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
• To enable students to prepare the accounts for Fire Insurance claims and sale of return.
• To impart skills for prepare the accounts for insolvency, statement of affairs.</td></tr>
<tr><td>UNIT - I</td><td colspan="3">BRANCHANDDEPARTMENTALACCOUNTS:</td></tr>
<tr><td></td><td colspan="3">Branch accounts-(Excluding foreign branches)–Departmental accounts</td></tr>
<tr><td>UNIT - II</td><td colspan="3">HIREPURCHASE&INSTALLMENTPURCHASESYSTEM:</td></tr>
<tr><td></td><td colspan="3">Hire Purchase accounts & Instalment purchase system.</td></tr>
<tr><td>UNIT - III</td><td colspan="3">ROYALTY ACCOUNTS:</td></tr>
<tr><td></td><td colspan="3">Self Balancing and Sectional Balancing ledgers –Royalty Account.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">FIRE INSURANCE CLAIMS AND ACCOUNT FOR SALE OF RETURN:</td></tr>
<tr><td></td><td colspan="3">Fire Insurance claims for loss of stock and profits–Accounting for sale or return.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">INSOLVENCY ACCOUNTS:</td></tr>
<tr><td></td><td colspan="3">Insolvency accounts – statement of affairs – insolvency of individual only.</td></tr>
<tr><td></td><td colspan="3">Theory20%Problem:80%</td></tr>
<tr><td>UNIT - VI</td><td colspan="3">CURRENTCONTOURS(For Continuous Internal Assessment Only):</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXT AND REFERENCE BOOKS : (Latest revised edition only)</td></tr>
<tr><td colspan="4">1. R.L. Gupta and Others: “Advanced Accountancy”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L.Narang: “Advanced Accounting”, Kalyani Publisherss, New Delhi.
3. R.S.N. Pillai, Bagavathi,S.Uma:“Advanced Accounting”, S. Chand & Co, New Delhi.
4. M.C. Shukla: “Advanced Accounts” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “Modern Accountancy”, Tata Mc Graw Hill, Delhi.
6. Arulanandam “Advanced Accountancy“, Himalaya Publications, Delhi
7. N Vinayagam & B. Charumathi “Financial Accounting”, Second revised edition- 2008 S. Chand & Company Ltd, New Delhi</td></tr>
</table>

8. **Compendium of Statement and standards of Accounting**: The Institute of Chartered Accountants, New Delhi
9. Maheswari,S.N .& Maheshwary, S.K (2012)., "**Fundamentals of Accounting"**, Viikas Publishing, New Delhi.
10. Gosh,T.P., "**Fundamentals of Accounting"**, Sultan Chand & Sons, New Delhi.

COURSEOUTCOMES:

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Students candela with hire purchase system and Instalment purchase system
- Become knowledge able on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Trained to calculate Fire insurance claims and accounting for sale or return.

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	2	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	15	11	14	15	13	12	11	11	15	11	11
AVERAGE	3	2.2	2.8	3	2.6	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>FIRST YEAR</td><td>CORE COURSE–IV
BUSINESS TOOLS FOR DECISION MAKING</td><td>SEMESTER-II</td></tr>
<tr><td>CODE:</td><td>(THEORY)</td><td>CREDIT:4</td></tr>
<tr><td colspan="3">COURSEOBJECTIVES:</td></tr>
<tr><td></td><td colspan="2">• To impart introduction to statistics, and Measure of central tendency
• To learn Measures of Dispersion and Skegness.
• To understand Simple correlation and regression
• To familiar with Time series and interpolation
• To study Index numbers.</td></tr>
<tr><td>UNIT – I</td><td colspan="2">INTRODUCTION & MEASURE OF CENTRAL TENTENCY</td></tr>
<tr><td></td><td colspan="2">Introduction - Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation–Diagrams and graphs – Barand Piediagrams – Graphs of one and two variables –Graphs off requency distribution – Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.</td></tr>
<tr><td>UNIT – II</td><td colspan="2">BUSINESS STATISTICS MEASURES OF DISPERSION</td></tr>
<tr><td></td><td colspan="2">Measures of dispersion- Range – Quartile deviation – Mean deviation – Standard deviation – Co- efficient of variation - Measurement of Skewness.</td></tr>
<tr><td>UNIT – III</td><td colspan="2">CORRELATION & REGRESSION</td></tr>
<tr><td></td><td colspan="2">Correlation Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.</td></tr>
<tr><td>UNIT – IV</td><td colspan="2">TIME SERIES ANALYSIS</td></tr>
<tr><td></td><td colspan="2">Analysis of time series - Components – Methods – Semi average – Moving average – Method of least square – Interpolation –Meaning, Uses, Assumptions – Problem sin Newton’s method only.</td></tr>
<tr><td>UNIT – V</td><td colspan="2">INDEX NUMBERS</td></tr>
<tr><td></td><td colspan="2">Index numbers - Price index numbers – un weighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.</td></tr>
<tr><td></td><td colspan="2">(Theory20%Problems80%)</td></tr>
<tr><td>UNIT - VI</td><td colspan="2">CURRENTCONTOURS(For Continuous Internal Assessment Only):</td></tr>
<tr><td></td><td colspan="2">Recent Trends, assignments and Seminars.</td></tr>
<tr><td></td><td colspan="2">Theory 20%; Problem 80%</td></tr>
<tr><td colspan="3">TEXT AND REFERENCEBOOKS:</td></tr>
<tr><td colspan="3">1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kapoor–Oxford and IBHP</td></tr>
</table>

Publishing Company. 5. Tools for Business Decision Making by Paul D. Kimmel Jerry J Weeygandt, and Donald E. Kieso.
COURSE OUTCOMES:
On successful completion of the course, the students will acquired knowledge on; • Basics in statistics, Classification, Tabulation and Measure of central tendency • Measures of Dispersion and Skewness. • Simple correlation and regression • Time series and interpolation • Index numbers

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	3	2	3	3	2	3	3	2	2	3
CO3	3	2	3	3	3	2	3	3	2	3	2
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	12	14	15	15	10	13	15	11	14	14
AVERAGE	3	2.4	2.8	3	3	2	2.6	3	2.2	2.8	2.8

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>FIRST YEAR</td><td>ALLIED COURSE – III
BUSINESS ECONOMICS</td><td>SEMESTER-II</td></tr>
<tr><td>CODE:</td><td>(THEORY)</td><td>CREDIT:3</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="3">• To know about basics of Economics
• To understand the concept of demand and supply
• To know the factors of production and economics of large scale production.
• To understand the concept of pricing under perfect and monopolistic competition
• To learn fiscal policy of the Government.</td></tr>
<tr><td>UNIT – I</td><td colspan="2">INTRODUCTION:</td></tr>
<tr><td></td><td colspan="2">Definition, Nature and Scope of Economics – Art or Science – Concepts - Tools of Economic Analysis – Micro and Macro Economics – Decision making in Business – Meaning of Business Economics - The Economic System – Objectives of the Business Firm.</td></tr>
<tr><td>UNIT – II</td><td colspan="2">DEMANDANALYSIS:</td></tr>
<tr><td></td><td colspan="2">Types of Demand – Law of Demand – Demand curves - Utility Analysis of Demand – Elasticity of Demand and Demand Forecasting – Production function and law of returns: Factors of production – Law of variable proportions – The law of returns to scale – Economies of scale – Consumer's Equilibrium.</td></tr>
<tr><td>UNIT – III</td><td colspan="2">ANALYSISOFSUPPLY,COST AND REVENUE</td></tr>
<tr><td></td><td colspan="2">Supply – Law of Supply - supply schedule and supply curve – Determinants of supply – Measurement of Elasticity of supply. Concepts of Cost – Cost of Production in short and long period – Demand and revenue curves –Relation between average and marginal revenue – Break Even Analysis.</td></tr>
<tr><td>UNIT – IV</td><td colspan="2">MARKET STRUCTURE</td></tr>
<tr><td></td><td colspan="2">Market Structure – Equilibrium of firm and industry – Optimum firm– Pricing under perfect & Monopolistic competition-Types of supply curves.</td></tr>
<tr><td>UNIT – V</td><td colspan="2">COMPETITIONS AND THEORIES OF FACTORS OF PRODUCTION:</td></tr>
<tr><td></td><td colspan="2">Perfect Competition – Imperfect Competition – Theories of Rent, Wages, Interest and Population - National Income and Expenditure – Measurement – Fiscal policy method.</td></tr>
<tr><td>UNIT - VI</td><td colspan="2">CURRENTCONTOURS (For Continuous Internal Assessment Only):</td></tr>
<tr><td></td><td colspan="2">Recent Trends, assignments and Seminars,</td></tr>
<tr><td colspan="3">TEXT AND REFERENCEBOOKS:</td></tr>
<tr><td colspan="3">1. Business Economics by T. Aryamala – vijay Nicole Imprints Private Limited – Chennai.
2. Business Economics by Dr.S. Sankaran – Margam Publication, Chennai.
3. Business Economics by K.P.M. Sundaram and Sundharam - Sultan Chand & Co., New Delhi.
4. Business Economics by Misra & Puri – Himalaya Publications, Mumbai.
5. Business Economics by P.N. Reddy & Appannaiah – S.Chand & Co., Chennai.</td></tr>
</table>

COURSE OUTCOMES:
1. The Micro and Macro Economics relating to business. 2. Demand and concept sin relation to Law of Demand, Demand Curves and Elasticity of Demand. 3. Production function, scale of production and economics of large scale production and limitations. 4. Law of Supply, Optimum firm, pricing under Perfect and Monopolistic competition. 5. Income and Expenditure pattern of National Income.****

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	3
CO3	3	3	3	3	2	2	2	2	3	2	2
CO4	3	2	2	3	2	2	2	2	2	3	2
CO5	3	2	3	3	2	2	2	2	3	2	2
TOTAL	15	11	13	14	11	10	10	10	12	11	11
AVERAGE	3	2.2	2.6	2.8	2.2	2	2	2	2.4	2.2	2.2

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR	ALLIED COURSE – IV BUSINESS ENVIRONMENT	SEMESTER - II
CODE	**(THEORY)**	**CREDIT : 3**

COURSE OBJECTIVES:

- To understand the nexus between environment and business.
- To know the Political Environment in which the businesses operate.
- To gain an insight into Social and Cultural Environment.
- To familiarize the concepts of an Economic Environment.
- To learn the trends in Global Environment / Technological Environment.

UNIT – I	**Introduction To Business Environment**
	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.
UNIT – II	**Political Environment**
	Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.
UNIT – 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.
UNIT – 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.
UNIT - 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.
UNIT-VI	**CURRENTCONTOURS(For Continuous Internal Assessment Only):**
	Recent Trends, assignments and Seminars,

TEXT AND REFERENCE BOOKS

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

COURSE OUTCOMES

1. Remember the nexus between environment and business.
2. Apply the knowledge of Political Environment in which the businesses operate.
3. Analyze the various aspects of Social and Cultural Environment.
4. Evaluate the parameters in Economic Environment.
5. Create a conducive Technological Environment for business to operate globally.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	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

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<table>
<tr><td>FIRST YEAR</td><td colspan="2">INTER DISCIPLINARY COURSE – II
1. INTRODUCTION TO ACCOUNTING</td><td>SEMESTER - II</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT:2</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES</td></tr>
<tr><td colspan="4">• To enable the students to know the importance of accountancy and its concepts.
• To make the students aware of Double entry Book keeping system rules and procedures.
• To enable the students to prepare procedure Final Accounts of Sole Trader
• To understand the students various types of ledgers and Journals.
• To enable the students to know Bank Reconciliation Statement.</td></tr>
<tr><td>UNIT – I</td><td colspan="3">INTRODUCTIONTOACCOUNTANCY</td></tr>
<tr><td></td><td colspan="3">Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">DOUBLEENTRYSYSTEM</td></tr>
<tr><td></td><td colspan="3">Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.</td></tr>
<tr><td>UNIT – III</td><td colspan="3">TRIALBALANCE</td></tr>
<tr><td></td><td colspan="3">Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance</td></tr>
<tr><td>UNIT – IV</td><td colspan="3">ERRORS AND Bank Reconciliation Statement</td></tr>
<tr><td></td><td colspan="3">Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)</td></tr>
<tr><td>UNIT – V</td><td colspan="3">FINALACCOUNTS</td></tr>
<tr><td></td><td colspan="3">Final Accounts of Sole Trader (with Simple Adjustments).</td></tr>
<tr><td>UNIT – VI</td><td colspan="3">CURRENTCONTOURS: (For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">Theory:20%Problem:80%</td></tr>
<tr><td colspan="4">TEXT AND REFERENCE BOOKS (Latest revised edition only)</td></tr>
<tr><td colspan="4">1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, Chennai.
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S. Chand & Sons, New Delhi.
4. Principles of Accounting – Finnery, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai 20.</td></tr>
<tr><td colspan="4">COURSEOUTCOMES</td></tr>
<tr><td colspan="4">On successful completion of the subject the student acquired knowledge about
• Concept and conversions of Accounting
• Fundamentals of Double Entry System</td></tr>
</table>

- Knowledge about various Journal and Ledger.
- Preparation of Final accounts.
- Knowledge about various methods Final account adjustments.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	11	14	15	15	10	13	15	12	15	15
AVERAGE	3	2.2	2.8	3	3	2	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

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FIRST YEAR	INTER DISCIPLINARY COURSE – II 2. SALESMANSHIP	SEMESTER-II
CODE:	**(THEORY)**	**CREDIT:2**

COURSE OBJECTIVES

- To make the students aware of selling techniques and planning
- To enable the students to types of sale man in the Marketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To know about various selling techniques.

UNIT – I	**INTRODUCTION**
	Introduction to selling – meaning – definitions - importance-methods - qualities - functions duties - responsibilities – types of sales person – sales careers.
UNIT – II	**SELLINGPROCESS**
	Selling process – steps – customer expectations –understanding prospects - importance sources - buyer motives and behaviour - transaction oriented selling – relationship selling.
UNIT – III	**SELLINGTECHNIQUES**
	Selling techniques – planning – setting objectives - approach techniques – building rapport - product knowledge - product benefits - features – functions - sales presentation demonstration - handling objections – handling difficult customers – closing sales – after sales service.
UNIT – IV	**SALES OPPORTUNITIES**
	Sales territory - sales targets/quotas - creating product strategies – understanding selling terms and prices - retail store sales person - online stores and sales opportunities – personal selling in the information age
UNIT – V	**SALESFORCEMANAGEMENT**
	Sales force management – selection - training – motivation - compensation – supervision and control - sales reports and knowledge management – evaluation- selling expenses - sales team professionalism – ethics - personal grooming.
UNIT– VI	**CURRENT CONTOURS : (For Continuous Internal Assessment)**
	Recent Trends, assignments and Seminars

TEXTANDREFERENCEBOOKS:

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

COURSEOUTCOMES
On successful completion of the subject the student acquired knowledge about • Concept and conversions of salesmanship • Fundamentals of selling process and its activities • Knowledge about various Sales force management. • To know how about Selling techniques. • Knowledge about personal selling and sales team professionalism

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

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	3	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	12	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

*****

<table>
<tr><td>SECOND YEAR</td><td colspan="2">CORECOURSE – V
PARTNERSHIP ACCOUNTS</td><td>SEMESTER - III</td></tr>
<tr><td>CODE</td><td colspan="2">(THEORY)</td><td>CREDIT : 4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
• To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner’s capital accounts and balance sheet
• To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.
• Toorientthestudentstopreparetheaccountsfor Dissolutionofpartnershipfirm, Realisation of asset and Liabilities.
• To equip the students to prepare the accounts of amalgamation of firms and conversion of sale of a partnership firm to a company.</td></tr>
<tr><td>UNIT - I</td><td colspan="3">PARTNERSHIPACCOUNTSELEMENTARY:</td></tr>
<tr><td></td><td colspan="3">Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits - Interest on Partner’s Loans - Interest on Capital and Drawings - Salary and Commission of Partner - P&L Appropriation Account- Capital Accounts of partners – Fixed– Fluctuating- Past Adjustment and guarantee.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">ADMISSIONOF A PARTNER:</td></tr>
<tr><td></td><td colspan="3">Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill - Adjustments in Partners’ capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner’s Capital Accounts and Balance.</td></tr>
<tr><td>UNIT – III</td><td colspan="3">RETIREMENT & DEATH OF A PARTNER</td></tr>
<tr><td></td><td colspan="3">Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner’s Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">DISSOLUTIONOF PARTNERSHIPFIRM :</td></tr>
<tr><td></td><td colspan="3">Dissolution of partnership firm, Realisation of asset and making payment of Liabilities, Treatment of unrecorded Assets and Liabilities, Preparation of Realisation Accounts , Partner’s Capital Accounts and Bank Accounts – Insolvency of a partner – Garnervs Murray – in solvency of all partners- Piece-meal distribution - Proportionate capital – Maximum possible loss.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">AMALGAMATIONOFFIRMS:</td></tr>
<tr><td></td><td colspan="3">Amalgamation of firms – Computation of purchase consideration – Conversion of sale of a partnership firm to a company.</td></tr>
<tr><td></td><td colspan="3">Theory:20% Problem:80%</td></tr>
<tr><td>UNIT - VI</td><td colspan="3">CURRENT CONTOURS:(For Continuous Internal Assessment Only)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td></td><td colspan="3">Theory 20%; Problem 80%</td></tr>
<tr><td colspan="4">TEXT AND REFERENCEBOOKS:</td></tr>
</table>

1. Financial Accounting by T.S. Reddy and A. Murthy, Margham Publications, Chennai.
2. Modern Accountancy by A Mukherjee and M HanifTMH Publishing company, New Delhi
3. Financial Accounting by Dr. S.N. Maheswari, Vikas Publishing House, New Delhi.
4. Advanced Accounting by Grewal and Shukla, S.Chand Publishers, New Delhi.
5. Introduction to Accounting by P.C. Tulasian, Pearson Editions,
6. Financial Accounting by Jain & Narang. Kalyani Publishers, Chennai.
7. Advanced Accountancy by Jain. S. Pand Narang. K.L.edition 2018, Kalyani Publications, Ludhiana.
8. AdvancedAccountsbyM.C.Shukla,T.S.Grewal.S.C.Gupta19thedition2016.S.Chand& Co., Ltd., New Delhi.
9. AdvancedAccounting(FinancialAccounting)byR.S.N.Pillai,Bagawathi&S.Uma-volume I.edition2017.S.Chand&Co.Ltd.,NewDelhi.
10. Financial Accounting by R.L. Gupta & V.K. Gupta, edition 2017,Sultan Chand & Sons, New Delhi.

COURSEOUTCOMES:

On successful completion of the subject, the students acquired knowledge about:

- Students are aware about partnership accounts and various Accounting Treatments.
- Students can familiar with accounts for Admission of Partner, Partner's Capital Accounts and Balance Sheet.
- Students become knowledge able on calculation of Gaining ratio, Adjustments regarding partner's Capital Account at the time of Retirement of a Partner
- Students get trained to prepare the accounts for Dissolution of partnership firm, Realisation of asset and Insolvency of a partner.
- Trained to calculate the accounts for Amalgamation of firms and Conversion of sale of a partnership firm to a company.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	12	14	15	15	11	13	15	12	15	15
AVERAGE	3	2.4	2.8	3	3	2.2	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

SECOND YEAR	CORECOURSE – VI BUSINESS LAW	SEMESTER - III
CODE:	(THEORY)	CREDIT : 4

COURSE OBJECTIVES:	
• To gain knowledge about the law relating to Business activities' • To gain knowledge law relating to Contract • To gain knowledge law relating to Bailment, pledgement and Agency • To gain knowledge about the Law of sale of Goods Act • To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber- Crime)	
UNIT – I	**MERCANTILELAW:**
	Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements.
UNIT - II	**CONTRACT:**
	Performance of a Contract – Discharge of a contract -Remedies for breach including Specific Performance.
UNIT – III	**AGENCY:**
	Indemnity and Guarantee – Bailment and pledge – Agency-Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.
UNIT – IV	**LAWOFSALEOFGOODS:**
	Definition - Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.
UNIT – V	**LAWOFNEGOTIABLE INSTRUMENTS:**
	Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification - notes, bills, cheques and promissory note.)
UNIT - VI	**CURRENT CONTOURS: (For Continuous Internal Assessment Only)** **Recent Laws relating to business**: Cyber Laws- Information Technology Act 2000. **Recent Trends in Business Laws:** Recent amendments in Contract Act- Case studies
TEXT AND REFERENCEBOOKS:	
1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi. 2. Business law by N.D. Kapoor – S. Chand & Sons, New Delhi. 3. Mercantile law by Batra and Kalra –Tata Mc Graw Hill Co, Mumbai 4. Mercantile law by M.C.Kuchhal – Vikas Publishing House, Chennai 5. Dynamic Business Law Nancy Kubasekand M.Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill 6. Essentials of Business Law Student Edition, Anthony Liuzzo, MC Graw Hill 7. https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-	

cheeseman-in-2022--1105141196033462626/

8. Business Law I Essentials – Open Text book Library (umn.edu)
9. The Information Technology Act,2000|LegislativeDepartment | Ministry of Law and Justice |GoI
10. The Information Technology Act,2000(3).pdf (meity.gov.in)

COURSEOUTCOMES:

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledgement and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	11	14	15	15	11	13	15	12	15	15
AVERAGE	3	2.2	2.8	3	3	2.2	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>SECOND YEAR</td><td colspan="2">ALLIED COURSE- V
BUSINESS COMMUNIATION</td><td>SEMESTER - III</td></tr>
<tr><td>CODE</td><td colspan="2">(THEORY)</td><td>CREDIT:3</td></tr>
<tr><td colspan="4">COURSEOBJECTIVE:</td></tr>
<tr><td colspan="4">• To know the basics of communication
• To understand various types of communication
• To know how to prepare various reports
• To prepare different types of letters
• To prepare different types of corporate communication</td></tr>
<tr><td>UNIT – I</td><td colspan="3">INTRODUCTION:</td></tr>
<tr><td></td><td colspan="3">Meaning – Importance of communication – Forms of Communication –Nature – Scope – Network of the Communication – Process of Communication – Barriers to Communication.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">COMMUNICATIONINBUSINESS</td></tr>
<tr><td></td><td colspan="3">Enquiries and Replies – Orders and their Execution –Credit and Status Enquiries – Claims and Adjustments.</td></tr>
<tr><td>UNIT –III</td><td colspan="3">CORRESPONDENCE LETTERS</td></tr>
<tr><td></td><td colspan="3">Collection letter – Sales letter – Circular letter – Letters to Government -Bank Correspondence – Import and Export Agency.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">APPLICATIONLETTERS:</td></tr>
<tr><td></td><td colspan="3">The form and contents of an application letter–Bio-data–Application blanks – Specimen application letters– Reports-By individuals–By Committees.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">MODERN COMMUNICATION METHODS:</td></tr>
<tr><td></td><td colspan="3">Online Communication – Fax – E – mail – Voicemail – SMS – Internet – Teleconferencing – Videoconferencing – Electronic bulletin boards.</td></tr>
<tr><td>UNIT –VI</td><td colspan="3">CURRENT CONTOURS(For Continuous Internal Assessment only)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXT AND REFERENCE BOOKS:</td></tr>
<tr><td colspan="4">1. Business Communication by N.S. Ragunathan & B. Santhanam.
2. Effective business English – Patternhetty
3. Essentials of Business Communication – RajendraPal & KoralaHalli
4. Effective Business English – PatternShetty.</td></tr>
<tr><td colspan="4">COURSEOUTCOME :</td></tr>
<tr><td colspan="4">• Understands the basics of communication
• Knowledge about different types of communication
• Through knowledge on report writing
• Knowledge on preparation of different official letters
• Knowledge on corporate communication</td></tr>
</table>

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	2	3	2	2	2	2	2	3	2
CO2	3	3	2	3	2	2	3	3	3	2	2
CO3	3	2	3	3	2	2	2	2	2	3	2
CO4	3	3	2	3	2	2	3	2	3	3	2
CO5	3	3	2	3	2	2	2	2	2	3	2
TOTAL	15	14	11	15	10	10	12	11	12	14	10
AVERAGE	3	2.8	2.2	3	2	2	2.4	2.2	2.4	2.8	2

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR	ALLIED COURSE - VI E - COMMERCE	SEMESTER - III
CODE:	(THEORY)	CREDIT : 3

COURSEOBJECTIVE:

- To know the goals of Electronic commerce
- To understand the various Business models in emerging E-commerce areas
- To have an insight on the internet marketing technologies
- To understand the benefits and implementation of EDI
- To examine the ethical issues of E-commerce

UNIT – I	**INTRODUCTION TO E - COMMERCE**
	Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E - Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E - Commerce - Types of E - Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.
UNIT – II	**E-COMMERCE BUSINESS MODELS & CONSUMER ORIENTED E COMMERCE**
	E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E - Commerce Areas - E-tailing: Traditional Retailing and E - retailing, Benefits of E - retailing, Models of E - retailing, Features of E - retailing.
UNIT – III	**E-COMMERCE MARKETING CONCEPTS**
	The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E - services, Web-Enabled Services, Information-Selling on the Web.
UNIT – IV	**ELECTRONIC DATA INTERCHANGE & SECURITY**
	Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.
UNIT – V	**ETHICS IN E-COMMERCE**
	Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

TEXT AND REFERENCE BOOKS:
1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi. 2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi 3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London. 4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida. 5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
WEB RESOURCES
1. https://www.investopedia.com/terms/e/ecommerce.asp. 2. https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/ 3. https://techbullion.com/the-importance-of-ethics-in-ecommerce/
COURSEOUTCOMES :
1. Understand the role and features of world wide web 2. Understand the Benefits and model of e-tailing 3. Use the web enabled services 4. Tackle the threats in internet security system 5. Know about the Ethical principles Privacy and Information Rights

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	3	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	12	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR	INTER DISCIPLINARY COURSE – III 1. DIGITAL BANKING	SEMESTER-III
CODE:	**(THEORY)**	**CREDIT:2**

COURSE OBJECTIVES

- To learn e – banking and its features.
- To acquire knowledge about electronic delivery channels.
- To impart regulations of e - banking cards
- To understand digital banking cards
- To understand the genesis and concept to Online - Banking.

UNIT – I	**INTRODUCTION**
	E – Banking – Meaning – Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges –Traditional Vs e-banking – e -banking in India.
UNIT – II	DIGITALCARDS
	Introduction – concept and meaning – Electronic delivery channels – need for computerization - ATM – Types – Features , benefits and Constraints of Credit Card – Debit Card – Smart Card – Biometric Card.
UNIT – III	**MODERNBANKINGOPERATIONS**
	National Electronic Fund Transfer (NEFT) – RBI Guidelines – Benefits of Electronic Clearing Systems – E -Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – UPI – Single Window Concepts – Features – CIBIL (Credit Information Bureau (India) Ltd – MICR Cheques.
UNIT – IV	**E-BANKINGSECURITY**
	Introduction need for security – Security concepts - Privacy– Survey. Findings on security Attack - Cyber crimes - Reasons for Privacy-Tampering- Encryption –Meaning-The encryption process-may appear as follows–Cryptogram and crypto currency – digital currency.
UNIT – V	**E-BUILDER SOLUTIONS**
	Digital certificate – Digital Signature & Electronic Signature-E-Security solutions—solutionsproviders-E-lockingtechnique-E-lockingservices.
UNIT – VI	**CURRENT CONTOURS:(For Continuous Internal Assessment only)**
	Quiz and Self reading on Current developments related to the Digital Banking during the semester through collection, discussion and evaluation. To be sourced from multiple reliable informative sources-Print, Internet, Interaction, Social Media, Webinars and soon.

TEXT AND REFERENCE BOOKS (Latest revised edition only)
1. C.S. Rayudu, E-Business, Himalaya Publishing House Roger Hunt & JohnShelly, Computers and Commonsense. Bhushan Dewan, 2. E-Commerce An Introduction to Information Technology by Dr.Srinivasa vallabhan, Sulthan Chand & Sons. 3. Law of Information Technology, D.P.Mittal, TaxMan. 4. E Markets, Macmillan,2007 **5.** Basic Information of E Banking, Paramasivan C
COURSE OUTCOMES
On successful completion of the subject, the students acquired knowledge about: 1. e-banking in India. 2. Usage of e –banking cards. 3. Payment through NEFT, RTGS and others. 4. Cipher systems. **5.** Security devices.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	13	15	15	15	11	13	15	12	15	15
AVERAGE	3	2.6	3	3	3	2.2	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>SECOND YEAR</td><td colspan="2">INTER DISCIPLINARY COURSE – III
2. RETAIL MARKETING</td><td>SEMESTER - III</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT : 2</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES</td><td></td></tr>
<tr><td colspan="4">1. To understand the concepts of effective retailing
2. To determine formats for emerging trends
3. To evaluate and make effective decision
4. To understand promotional aspects and emerging trends
5. To Analyze the behaviour of consumer and build valuable relationship.</td></tr>
<tr><td>UNIT – I</td><td colspan="3">INTRODUCTION</td></tr>
<tr><td></td><td colspan="3">An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio-economic and technological Influences on retail management – Government of India policy implications on retails.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">RETAIL FORMATS</td></tr>
<tr><td></td><td colspan="3">Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats.</td></tr>
<tr><td>UNIT – III</td><td colspan="3">RETAILING DECISIONS</td></tr>
<tr><td></td><td colspan="3">Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandizing and category management – buying.</td></tr>
<tr><td>UNIT – IV</td><td colspan="3">RETAIL SHOP MANAGEMENT</td></tr>
<tr><td></td><td colspan="3">Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends .</td></tr>
<tr><td>UNIT – V</td><td colspan="3">RETAIL SHOPPER BEHAVIOUR</td></tr>
<tr><td></td><td colspan="3">Understanding of Retail shopper behaviour – Shopper Profile Analysis – Shopping Decision Process -Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India.</td></tr>
<tr><td>UNIT – VI</td><td colspan="3">CURRENT CONTOURS : (For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXT AND REFERENCE BOOKS (Latest revised edition only)</td></tr>
<tr><td colspan="4">1. Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007., UK
2. Krit Dang Longani & MadhuriShete, Retail Marketing, Nirali Prakashan Publishers, Pune
3. Ramkrishnan And Y.R.Srinivasan, Indian Retailing Text And Cases, Oxford University Press, Londan
4. A Siva Kumar, Retail Marketing, Excel Books, Thrissur
5. T SrinavasaRao, Retail Marketing, Global Vision Publishing House, New Delhi</td></tr>
</table>

WEB RESOURCES
htttps://www.tutorialspoint.com htttps://www.eiilmlibrary.com htttps://www.marketingtutor.net https://www.mbaknol.com
COURSE OUTCOMES
Provide insights on the concept of retail operation 1. Provide insights on the concept of retail operation 2. Exposed to the effective methods and strategies required for retail management. 3. Para phase learners how to utilize resources and techniques used in retail management. 4. Identify and relate to the analysis of store location, merchandising, products and pricing. **5.** Learners will gain knowledge about shopping behavior.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

*****

<table>
<tr><td>SECOND YEAR</td><td colspan="2">CORECOURSE – VII
COST ACCOUNTING</td><td>SEMESTER -IV</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT : 4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To enable the students to know the importance of costing and to understand the basic concepts
• To make learner understand the material cost.
• To Analyze the Labour cost.
• To determine the format of overhead and Reconciliation
• To acquaint learner with various methods and techniques of costing.</td></tr>
<tr><td>UNIT – I</td><td colspan="3">COST ACCOUNTING:</td></tr>
<tr><td></td><td colspan="3">Definition, nature and scope of cost accounting cost concepts - classification - objectives and advantages –demerits of cost accounting methods and techniques – cost unit cost centres - cost sheet.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">MATERIALS COST:</td></tr>
<tr><td></td><td colspan="3">Purchase procedure - stores procedure - receipt and issue of materials - storage organization and layout –Inventory control levels of stock, perpetual inventory. ABC Analysis, EOQ Stores ledger-pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.</td></tr>
<tr><td>UNIT – III</td><td colspan="3">LABOUR COST:</td></tr>
<tr><td></td><td colspan="3">Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.</td></tr>
<tr><td>UNIT – IV</td><td colspan="3">OVERHEADS AND RECONCILIATION:</td></tr>
<tr><td></td><td colspan="3">Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement.</td></tr>
<tr><td>UNIT – V</td><td colspan="3">METHODS OF COSTING:</td></tr>
<tr><td></td><td colspan="3">Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing.</td></tr>
<tr><td></td><td colspan="3">Theory:20%,Problem:80%</td></tr>
<tr><td>UNIT – VI</td><td colspan="3">CURRENT CONTOURS : (For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXT AND REFERENCES:</td></tr>
<tr><td colspan="4">1. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy-Vijay Nicole Imprints (P)Ltd, Chennai.
4. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
6. CostAccountingbyDr.R.Ramachandran&Dr.R.Srinivasan,SriRamPublication, Trichy.
7. FundamentalofcostaccountingbyDRNARISIS-AtlanticpublicationNewDelhi</td></tr>
<tr><td colspan="4">COURSEOUTCOMES:</td></tr>
<tr><td colspan="4">1. Learners are explained how accounts are maintained in cost a/c. And how to record various costing transactions.
2. Learner understood of Material Cost and labour cost</td></tr>
</table>

3. Learner will gain knowledge about overhead and reconciliation statement.
4. Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
5. Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>SECOND YEAR</td><td>CORECOURSE – VIII
BANKING THEORY, LAW AND PRACTICE</td><td>SEMESTER - IV</td></tr>
<tr><td>CODE:</td><td>(THEORY)</td><td>CREDIT : 4</td></tr>
<tr><td colspan="3">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="3">• To acquire knowledge about relationship between banker and customer and services rendered
• To make the students understand the various types of accounts and savings schemes
• To give the man over view about types of customers
• To have clarity about the rights, responsibilities and duties of paying and collecting banker
• To make the aware of recent trends in Modern Banking</td></tr>
<tr><td>UNIT - I</td><td colspan="2">BANKERANDCUSTOMER:</td></tr>
<tr><td></td><td colspan="2">Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.</td></tr>
<tr><td>UNIT - II</td><td colspan="2">TYPESOFSAVINGSACCOUNTS:</td></tr>
<tr><td></td><td colspan="2">Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts - New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.</td></tr>
<tr><td>UNIT - III</td><td colspan="2">TYPESOFCUSTOMERS:</td></tr>
<tr><td></td><td colspan="2">Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers - particulars of individuals including Minor, illiterate persons - Married women – Lunatics – Drunkards –Joint Stock Companies – Non – Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.</td></tr>
<tr><td>UNIT - IV</td><td colspan="2">PAYINGANDCOLLECTINGBANKER:</td></tr>
<tr><td></td><td colspan="2">Paying and collecting banker – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.</td></tr>
<tr><td>UNIT - V</td><td colspan="2">PASSBOOKANDCHEQUES:</td></tr>
<tr><td></td><td colspan="2">Passbook and Issue of duplicate pass book – cheques –Definition of a cheque – requisites of a cheque – drawing of a cheque – types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATM- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.</td></tr>
</table>

UNIT–VI	CURRENTCONTOURS:(For Continuous Internal Assessment)
	Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS (Latest revised edition only):

1. SundaramandVarshney,“BankingTheory,Law&Practice”SultanChandCompany, New Delhi.
2. S.M.Sundaram“BankingTheory,Law&Practice”SriMeenaksiPublications,Karaikudi.
3. M. Kumar, Srinivasa, ”Banking” New Central Book Agency.
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practicein India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan ”Banking Theory, Law & Practice” Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law & Practice“ Margham Publications, Chennai.R.J. Jayasankar, “Marketing,” Margham Publications, Chennai

COURSEOUTCOMES:

1. Elucidate the service surrendered by banks
2. Have an understanding about various types of accounts and savings schemes
3. Generate information types of customers
4. Analyse information about the rights, responsibilities and duties of paying and collecting banker
5. Express opinions recent trends in Modern Banking

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	3	2	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	3	3	3	3	3	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	12	14	15	15	12	13	15	12	15	15
AVERAGE	3	2.4	2.8	3	3	2.4	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>SECOND YEAR</td><td colspan="2">ALLIED COURSE-VII
COMPANY LAW (2013 AMENDMENTS)</td><td>SEMESTER-IV</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT:3</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">To know about the procedures to form a company.
To know about the documents of a company.
To know about the Shares and debentures.
To know about the types of company meetings.
To know about the procedures for wind up a company.</td></tr>
<tr><td>UNIT - I</td><td colspan="3">JOINTSTOCKCOMPANY:</td></tr>
<tr><td></td><td colspan="3">Definition – Kinds – Formation – Incorporation - Characteristics.</td></tr>
<tr><td>UNIT - II</td><td colspan="3">FORMATIONOFACOMPANY:</td></tr>
<tr><td></td><td colspan="3">Memorandum of Association under companies Act 2013 Contents – Doctrine of Ultra Vires – Doctrine of indoor management - Articles of Association under companies Act 2013 – Contents – Prospectus – Contents – Statement in lieu of Prospectus – Duties of a secretary during the incorporation of a company.</td></tr>
<tr><td>UNIT - III</td><td colspan="3">SHARE CAPITAL AND DEBENTURES:</td></tr>
<tr><td></td><td colspan="3">ShareCapital–KindsofShares–VotingRights–DebenturesTypesofDebentures.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">MEETINGSANDRESOLUTIONS:</td></tr>
<tr><td></td><td colspan="3">Meaning of Meetings – Types of Meeting - Director's meeting - Statutory Meeting – Annual general body meeting –Extra Ordinary general body Meeting – Prerequisites of valid meeting - Resolutions – Ordinary & Special – Minutes – Duties of a secretary to conduct a meeting.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">WINDINGUPOFACOMPANY:</td></tr>
<tr><td></td><td colspan="3">Meaning - Modes of winding up – winding up by the court – Voluntary winding up – Members' voluntary winding up – Creditors' voluntary winding up.</td></tr>
<tr><td>UNIT - VI</td><td colspan="3">CURRENTCONTOURS:(For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent amendments in company's Act 2013 - CSR</td></tr>
<tr><td colspan="4">TEXT ANDREFERENCEBOOKS:</td></tr>
<tr><td colspan="4">1. M.C. Shukla and S.S.Gulshan Principles of Company Law
2. N.D.Kapoor, Elements of Company Law, Sultan Chand and Sons
3. Gaffoor and Thothadri, Company Law, Vijay Nicole Imprints (P)Ltd
4. M.V. Dhandapani, Business Laws, Sultan Chand and Sons
5. V.Balachandran & M.Govindarajan, A Student Hand book on Company Law and Practice, Vijay Nicole Imprints (P) Ltd.
6. S.Badri Alam and Saravanavel,Company Law,Himalaya Publications
7. Alan Dignam, John Lowry, Company Law, Oxford University Books
8. PPSGogna, A Text Book of Company Law, S.Chand Publishing
9. N.D.Kapoor,Company Law and Secretarial Practice, Sultan Chand and Sons https://e-book.icsi.edu/
10. https://www.taxmann.com/virtualbooks/product/7110-company-law-%7C-virtual-book</td></tr>
</table>

COURSEOUTCOMES:
After the successful completion of the course students will able to get 1. Knowledge regarding the procedures to form a company. 2. Knowledge regarding how to prepare the documents of a company. 3. Knowledge how to raise their owned capital and borrowings. 4. Knowledge about the types of company meetings. 5. Knowledge about the procedure for windup a company.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	2	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	12	15	15	15	11	13	15	13	15	15
AVERAGE	3	2.4	3	3	3	2.2	2.6	3	2.6	3	3

3 – Strong, 2- Medium, 1- Low

*****

<table>
<tr><td colspan="2">SECOND YEAR</td><td>ALLIED COURSE-VIII
INTERNATIONAL TRADE</td><td>SEMESTER-IV</td></tr>
<tr><td colspan="2">CODE:</td><td>(THEORY)</td><td>CREDIT:3</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To enable students familiarise with the basics of International Trade.
• To know the various theories of international trade.
• To impart knowledge about balance of trades and exchange rates.
• To gain knowledge about international institutions.
• To gain insights on World Trade Organisation</td></tr>
<tr><td>UNIT - I</td><td colspan="3">INTRODUCTION TO INTERNATIONAL TRADE</td></tr>
<tr><td></td><td colspan="3">Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context</td></tr>
<tr><td>UNIT - II</td><td colspan="3">THEORIES OF INTERNATIONAL TRADE</td></tr>
<tr><td></td><td colspan="3">Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.</td></tr>
<tr><td>UNIT - III</td><td colspan="3">BALANCE OF PAYMENTS AND TRADE</td></tr>
<tr><td></td><td colspan="3">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.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">INTERNATIONAL ECONOMIC INSTITUTIONS</td></tr>
<tr><td></td><td colspan="3">Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. 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.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">WORLD TRADE ORGANIZATION</td></tr>
<tr><td></td><td colspan="3">World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.</td></tr>
<tr><td colspan="4">TEXT ANDREFERENCEBOOKS:</td></tr>
<tr><td colspan="4">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.</td></tr>
</table>

4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5. Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai.
6. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai.
7. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai.
8. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
9. S Sankaran , International Trade, Margham Publication, Chennai
10. 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.html

COURSE OUTCOMES:

1. Distinguish between the concept of internal and international trade.
2. Define the various theories of international trade.
3. Examine the balance of trade and exchange rates
4. Appraise the role of IMF and IBRD
5. Define the workings of WTO and with special reference to India.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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CO3	3	2	3	3	3	3	3	3	3	3	3
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CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	11	15	15	15	11	13	15	13	15	15
AVERAGE	3	2.2	3	3	3	2.2	2.6	3	2.6	3	3

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td colspan="2">SECOND YEAR</td><td>INTER DISCIPLINARY COURSE–IV
1. TOURISM AND TRAVELMANAGEMENT</td><td>SEMESTER -IV</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT:2</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES</td></tr>
<tr><td colspan="4">To understand the concepts of tourism
To acquire knowledge of accommodation and transport
To impact of tourism development in India
To analyze the intermediaries and WTO
To evaluate the documentation in travel management.</td></tr>
<tr><td>UNIT – I</td><td colspan="3">INTRODUCTION</td></tr>
<tr><td></td><td colspan="3">Definition of Tourism – Types of Tourism – Basic Components of Tourism - Motivation for Tourism.</td></tr>
<tr><td>UNIT – II</td><td colspan="3">ACCOMMODATIONS</td></tr>
<tr><td></td><td colspan="3">Different kinds of Accommodations: Star Hotels – Resort Groups – Cottages – Time share Hotels – Motels. Different kinds of Transport: Air Transport – Rail Transport – Sea way Transport and Road Transport.</td></tr>
<tr><td>UNIT – III</td><td colspan="3">TOURISM DEVELOPMENT IN INDIA</td></tr>
<tr><td></td><td colspan="3">Tourism Development in India: Sergeant Committee – Ministry of Tourism - ITDC – TTDC – Trade Fair – Travel Agents Association of India (TAAI).</td></tr>
<tr><td>UNIT – IV</td><td colspan="3">TRAVEL INTERMEDIARIES</td></tr>
<tr><td></td><td colspan="3">Travel Agency – Tour Operator – Tourist Guides –International Air Transport Association (IATA) - Pacific Area Travel Association (PATA) – International Civil Aviation Organisation (ICAO) - World Tourism Organizations (WTO).</td></tr>
<tr><td>UNIT–V</td><td colspan="3">DOCUMENTATION</td></tr>
<tr><td></td><td colspan="3">Passport - Visa – Emigration and Immigration – Foreign Exchange – Balance of Payment – Insurance Cover – Overseas Tour Packages.</td></tr>
<tr><td>UNIT–VI</td><td colspan="3">CURRENTCONTOURS:(For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXT AND REFERENCE BOOKS (Latest revised edition only)</td></tr>
<tr><td colspan="4">Ramachary, Tourism in India, 2001
A.K. Bhaattia, Tourism in India, 2001
Davison Rob, Toursim Pitman, London 2004
G.K. Puri, Handbook of Tourism.
Biswanath Ghosh, Tourism & Travel Management, Vikas publishing.</td></tr>
<tr><td colspan="4">COURSE OUTCOMES</td></tr>
<tr><td colspan="4">Understood tourism of India.
Knew the accommodation and transportation models.
Awareness about the development agencies.
Knowledge about travel intermediaries
Gathering of Documentation requirements.</td></tr>
</table>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	3	3	3	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	3	3	3
CO3	3	2	3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	2	3	2	3	3
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TOTAL	15	12	14	15	15	12	13	15	12	15	15
AVERAGE	3	2.4	2.8	3	3	2.4	2.6	3	2.4	3	3

3 – Strong, 2- Medium, 1- Low

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SECOND YEAR	INTER DISCIPLINARY COURSE–IV 2. STOCK MARKET OPERATIONS	SEMESTER-IV
CODE:	**(THEORY)**	**CREDIT:2**

COURSE OBJECTIVES

- To understand the companies procedures
- To know about the types of share and market conditions.
- To impact of stock exchanges in India
- To analyze the trading procedures.
- To determine the SEBI functions.

UNIT – I	**INTRODUCTION TO COMPANY**
	Company - Meaning - Definitions - Types of Companies.
UNIT – II	SHARE AND MARKET CONDITIONS
	Share - Meaning - Types of shares - How to apply for shares – Primary Market – Secondary Market – Market conditions – Bull - Bear.
UNIT – III	STOCK EXCHANGE
	SEBI - functions - Stock Exchanges in India – NSE, Nifty - BSE, Sen sex.
UNIT – IV	INVESTMENT AND TRADING
	Investments in shares – Demat - Trading account on line and off line trading of shares – PAN - KYC – trading speculation and gambling - Trading.
UNIT – V	INVESTMENT ANALYSIS
	Investment concepts of capital gain dividend – EPS - market capitalization – listed companies – NCFM –- price band – STT – STOP LOSS – Volatility.
UNIT – VI	**CURRENTCONTOURS:(For Continuous Internal Assessment)**
	Recent Trends, assignments and Seminars

TEXTANDREFERENCEBOOKS(Latest revised edition only)

1. Securities &Portfolio management – Punithavathi Pandiyan.
2. Magazines practical banking advances - H.L.Bedi, V.K.Hardikar
3. Stock Market Operations – By Srajan Kumar Singh and Shivangee Sharma
4. Financial Market Operations – by Dr. F.C.Sharma
5. The Intelligent Investor – by Benjamin Graham.

COURSE OUTCOMES

1. Understood about the company and its classifications
2. Knowledge on shares and its types
3. Awareness about stock exchange and its regulations.
4. Knowing on stock investment and trading
5. Appraisal of investment portfolios.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	3	3	3
CO2	3	3	2	3	3	2	3	3	3	2	3
CO3	3	2	3	3	3	2	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	3	3	2
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	12	14	15	15	10	13	15	15	14	14
AVERAGE	3	2.4	2.8	3	3	2	2.6	3	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

*****

THIRD YEAR	CORE COURSE – IX CORPORATE ACCOUNTING-I	SEMESTER - V
CODE:	**(THEORY)**	**CREDIT : 4**

COURSE OBJECTIVES:

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To acquaint learner with various methods of valuation of goodwill and shares.
- To apply the form schedule III of companies Act 2013.
- To gain knowledge various accounting standards

UNIT - I	**COMPANYACCOUNTS:**
	Introduction legal provisions regarding issue of shares, application, allotment, calls, calls – in - arrears, calls – in -advance, issue of shares at premium – issue of shares at discount - forfeiture of shares – re – issue - accounting entries.
UNIT - II	**DEBENTURES:**
	Issue and redemption of debentures - methods of redemption of debentures - instalment – cum - interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act.
UNIT - III	**VALUATION OF GOODWILL AND SHARES**
	Valuation of goodwill – meaning – need for valuation of goodwill – methods of valuing goodwill – average of profit – super profit – annuity and capitalisation method. Valuation of shares – need for valuation of shares – methods of valuations of shares – Net Asset Method - Yield method – Fair value method.
UNIT - IV	**FINAL ACCOUNTS**
	Introduction – final accounts – form and contents of financial statement as per Schedule III of companies Act 2013 – part I form of balance sheet – Part II form of statement of profit and loss – ascertaining profits for managerial remuneration.
UNIT - V	**INDIAN ACCOUNTING STANDARDS**
	International Financial Reporting Standards (IFRS) – Meaning and its applicability in India – Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for formulation of standards - Ind AS – 1 Preparation of financials 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- 110 consolidated financial statement. (Theory Only)
	Theory:20%,Problem:80%

UNIT – VI	**CURRENTCONTOURS:(For Continuous Internal Assessment)**
	Recent Trends, assignments and Seminars

TEXT ANDREFERENCEBOOKS:

1. Advanced Accountancy by M.C. Guptha, Shukla and Grewal-S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy-Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang-Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan & Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohemed Hanif - amazon
7. Fundamentals of Corporate Accounting ; Authors, Mohammed Hanif, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

COURSE OUTCOMES:

After completing this book they should enlighten by

- To understand and acquire knowledge of issue of shares
- To understand and acquire knowledge of issue of debentures
- To acquaint learner with various methods of valuation of good will and shares.
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To integrate theoretical knowledge on all accounting in par with IFRS and Ind AS.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

*****

THIRD YEAR	CORE COURSE – X COMPUTER APPLICATIONS IN BUSINESS	SEMESTER - V
CODE:	**(THEORY)**	**CREDIT : 4**

COURSE OBJECTIVES:

- To enable the students to know the importance of computer application in business. And MS word
- To learn Ms Excel
- To understand computerized accounting particularly Tally
- To familiar with accounting of inventories
- To know computerization of final account.

UNIT - I	**Introduction to Computers and Microsoft Word: Basics and Application**
	Computer – Meaning – Characteristics – Areas of application – Components – Memory control unit – Input and output devices – Ms Word – Creating word documents – creating business letters using wizards – editing word documents – inserting objects – formatting documents – spelling and grammar check – word count – thesaurus, auto correct working with tables – opening, savings and closing documents – mail merge.
UNIT - II	**Spread sheet Fundamentals: Microsoft Excel and Data Analysis Tools**
	Spread sheet – Spread sheet programmes and applications – Ms Excel and features – Building work sheets – entering data in work sheets, editing and formating work sheets – creating and formatting different types of charts – application of financial and statistical function – creating, analyzing and organizing data – opening and closing work books – Introduction to Pivot tables.
UNIT - III	**Computerized Accounting with Tally: Features and Functions**
	Fundamentals of Computerized accounting –Computerized accounting Vs manual accounting - Architecture and customization of Tally – Features of Tally – latest version – Configuration of Tally –Tally screens and menus – Creation of company – Creation of groups – Editing and deleting groups – Creation of ledgers – Editing and deleting ledgers – Introduction to vouchers – Vouchers entry – Payment vouchers – Receipt vouchers – Sales vouchers – Purchase vouchers – Contra vouchers – Journal vouchers – Editing and deleting vouchers.
UNIT - IV	**Inventory Management and Cost Control in Tally**
	Introduction to Inventories – Creation of stock categories – Creation of Stock groups – Creation of Stock items – Configuration and features of stock item – Editing and deleting stocks –Usage of stocks in Vouchers entry. Purchase orders – Stock vouchers – Sales orders – Stock vouchers – Introduction to cost – creation of cost category – Creation cost centers – Editing and deleting cost centers & categories – Usage of cost category and cost – centers in vouchers entry – Budget and controls – Creation of budgets – Editing and deleting budgets– Generating and printing reports in detailed and condensed format.

UNIT - V	**Financial Reporting and Analysis: Key Statements and Reports**
	Day books – Trial balance – Profit and Loss account – – Balance sheet . Ratio analysis, Cash flow statement – Fund flow statement – Cost centre report – Inventory report – Bank Reconciliation Statement.
UNIT - VI	**CURRENTCONTOURS(for Continuous Internal Assessment only):**
	MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

TEXT AND REFERENCEBOOKS(Latest revised edition only):

1. Computer Applications in Business – S.V. Srinivsasa Vallabhan – Sultan & Chand Publication.
2. Microsoft office – Jones & Derek – Johnwiley & sonsinc.
3. Implementing Tally – A.K. Nadhani, BPB Publications.
4. Computer Application in Business – R.Paramasivam – S.Chand & Co, New Delhi.
5. Computer Application in Business: Dr. Joseph Anbarasu, Learn tech Press.

COURSE OUTCOMES:

On successful completion of the course, the students will acquire knowledge on:

1. Basics of computer application in business. and Creating and editing of word documents, opening, savings and closing documents; and mail merge
2. Spread sheet programmes and applications, creating and formatting different types of charts, and application of financial and statistical function.
3. Architecture and customization of Tally, Editing and deleting ledgers, and Vouchers entry
4. Accounting of inventories, Budget and controls
5. Day books, Trial balance, final account and Bank Reconciliation Statement.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	3	3	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	2
CO3	3	2	2	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	14	13	15	15	12	13	15	15	14	14
AVERAGE	3	2.8	2.6	3	3	2.4	2.6	3	3	2.8	2.8

3 – Strong, 2- Medium, 1- Low

<table>
<tr><td>THIRD YEAR</td><td colspan="2">CORE PRACTCAL - I
COMPUTER APPLICATIONS IN BUSINESS</td><td>SEMESTER - V</td></tr>
<tr><td>CODE:</td><td colspan="2">(PRACTICAL)</td><td>CREDIT : 4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To develop skill on preparation of business letters, bio-data, Table.
• To create worksheet, Charts, and enclosures.
• To filter date using Auto filter, and application of accounting and statistical formulae.
• To make voucher entries, Prepare final accounts from the trial balance and Inventory report
• To Prepare Bank Reconciliation Statement and pay roll and computation of GST.</td></tr>
<tr><td colspan="4">LISTOFPRACTICAL</td></tr>
<tr><td>UNIT - I</td><td colspan="3">MSWORDPROCESSING:</td></tr>
<tr><td></td><td colspan="3">i Creating business letters
ii Creating an application for the job with the bio - data
iii Creating Circular letter with mail – merge options
iv Creating a Table by using the split and merge options</td></tr>
<tr><td>UNIT - II</td><td colspan="3">Excel - SPREADSHEETAPPLICATIONS–I</td></tr>
<tr><td></td><td colspan="3">i Creating a work sheet like mark sheet, Pay Slip, PF Contribution list etc.
ii Creating Charts – All types of charts and graphs
iii Creating a list for then closures</td></tr>
<tr><td>UNIT - III</td><td colspan="3">Excel - SPREADSHEETAPPLICATIONS-II:</td></tr>
<tr><td></td><td colspan="3">i Filtering the date using Auto filter custom filters using comparison operations
ii Creating Pivot tables
iii Commercial Formula applications
iv Statistical formula applications (within the syllabus of business tools for decisions)</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">ACCOUNTINGPACKAGE - I:</td></tr>
<tr><td></td><td colspan="3">i Preparing voucher entries for the given transactions.
ii Preparing final accounts from the trial balance given with any ten adjustments
iii Inventory report</td></tr>
<tr><td>UNIT - V</td><td colspan="3">ACCOUNTINGPACKAGE - II:</td></tr>
<tr><td></td><td colspan="3">i Bank Reconciliation Statement
ii Preparation of pay roll vouchers based on attendance
iii GST computation & forms</td></tr>
<tr><td>UNIT - VI</td><td colspan="3">CURRENTCONTOURS:(for Continuous Internal Assessment only)</td></tr>
<tr><td></td><td colspan="3">MS Power Point - Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation
(Practical–100marks: UE:60 marks; IA:40marks)</td></tr>
</table>

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td colspan="2">THIRD YEAR</td><td>CORE COURSE – XI
MANAGEMENT ACCOUNTING</td><td>SEMESTER - V</td></tr>
<tr><td colspan="2">CODE:</td><td>(THEORY)</td><td>CREDIT:4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To understand the concepts of Management Accounting.
• To gain knowledge on fund – flow and cash – flow in business operation.
• To understand budget and budgetary control in Business organization.
• To know the technique of marginal costing and standard costing
• To know the various methods of capital budgeting.</td></tr>
<tr><td>UNIT - I</td><td colspan="3">INTRODUCTIONANDFINANCIALSTATEMENTANALYSIS:</td></tr>
<tr><td></td><td colspan="3">Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations –Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparative statement – Common size statement –Trend percentage – Ratio analysis</td></tr>
<tr><td>UNIT - II</td><td colspan="3">FUNDFLOWANDCASHFLOWSTATEMENT:</td></tr>
<tr><td></td><td colspan="3">Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Fund flow statement Vs Cash flow statement – Preparation of cash flow statement as per AS – 3</td></tr>
<tr><td>UNIT - III</td><td colspan="3">BUDGETANDBUDGETARYCONTROL:</td></tr>
<tr><td></td><td colspan="3">Budget and Budgetary control – Advantages - limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">MARGINALAND STANDARD COSTING:</td></tr>
<tr><td></td><td colspan="3">Marginal costing – CVP analysis–Break even analysis – BEP - Managerial applications –Margin of safety – Profit planning. Standard Costing – Problems relating to Material and Labour variance only.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">CAPITALBUDGETING:</td></tr>
<tr><td></td><td colspan="3">Capital Budgeting – Payback period – Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.</td></tr>
<tr><td></td><td colspan="3">Theory:20%Problem:80%</td></tr>
<tr><td>UNIT - VI</td><td colspan="3">CURRENTCONTOURS:(for Continuous Internal Assessment only)</td></tr>
<tr><td></td><td colspan="3">Recent Trends, assignments and Seminars</td></tr>
</table>

TEXT AND REFERENCE BOOKS:(Latest revised edition only)
1. S.N. Maheswari – Management Accounting–Sultan Chands & Sons publications, New Delhi 2. Sharma and Guptha Management Accounting - Kalyani Publishers, Chennai. 3. R. Ramachandran and R. Srinivasan –Management Accounting – Sriram publication. 4. A. Murthi an S.Gurusamy– Managemen Accounting Vijay Nicole Publications, Chennai. 5. R.S.N.Pillai & V.Baghavathi – Management Accounting – S.Chand & Co,Mumbai 6. Hingorani & Ramanthan – Management Accounting-S. Chand & Co, New Delhi.
COURSE OUTCOMES:
After the successful completion of course the students will be able to understand 1. Basic knowledge on Management Accounting. 2. Preparation of fund flow statement and cash flow Statement as per AS – 3 3. Understand the Marginal costing and Variance analysis 4. Select better Design various types of Budget 5. Understand the Marginal costing and Variance analysis 6. Project by applying appropriate capital budgeting.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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THIRDYEAR	CORE COURSE – XII AUDITING	SEMESTER-V
CODE:	**(THEORY)**	**CREDIT:4**

COURSE OBJECTIVES:

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

UNIT - I	**INTRODUCTION:**
	Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.
UNIT - II	**VOUCHING:**
	Vouching – cash and trading transactions, personal and Impersonal ledgers.
UNIT - III	**VALUATIONANDVERIFICATION:**
	Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves
UNIT - IV	**AUDITOFLIMITEDCOMPANIES:**
	Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.
UNIT - V	**DIVISIBLEPROFITSANDDIVIDENDS:**
	Divisible profits and Dividends – Audit of computerised Accounting.
UNIT - VI	**CURRENTCONTOURS:(for Continuous Internal Assessment only)**
	Recent Trends **Self Learning**, assignments and Seminars

TEXT AND REFERENCE BOOKS:(Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.-Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S. Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by Dinker Pagare – Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES:

1. Student will understand the concept of auditing
2. Describe on vouching
3. Have an understanding about valuation and verification of assets and liabilities
4. Gras pan idea about audit of share capital
5. Analyse information on audit of computerised Accounting

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	3	3	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	3
CO3	3	3	2	2	3	3	3	3	3	3	3
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	15	13	14	15	12	13	15	15	15	15
AVERAGE	3	3	2.6	2.8	3	2.4	2.6	3	3	3	3

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td colspan="2">Third Year</td><td>SKILLENHANCEMENTCOURSE
BASICS OF RESEARCH METHODOLOGY</td><td>Semester-V</td></tr>
<tr><td colspan="2">Code:</td><td>(Theory)</td><td>Credit:2</td></tr>
<tr><td colspan="4">Course Objectives</td></tr>
<tr><td colspan="4">• To understand the fundamentals of research
• To identify and formulate research problem.
• To apply appropriate sampling techniques
• To interpret the research findings accurately
• To developing a structured research reports</td></tr>
<tr><td>UNIT-I</td><td colspan="3">INTRODUCTION TO RESEARCH</td></tr>
<tr><td></td><td colspan="3">Meaning, definition and objectives of research - Types of research (Descriptives, Analytical, Applied and Fundamental) - Research process - steps involved- importance of research in business and commerce - Qualities of good researcher.</td></tr>
<tr><td>UNIT-II</td><td colspan="3">RESEARCH PROBLEM AND DESIGN</td></tr>
<tr><td></td><td colspan="3">Review of literature – Types of Literature – Research Gap -Identification and formulation of research problem - Techniques for defining a problem – Research design- meaning and types - Hypothesis - meaning, types and formulation.</td></tr>
<tr><td>UNIT–III</td><td colspan="3">DATA AND SAMPLING TECHNIQUES</td></tr>
<tr><td></td><td colspan="3">Types of Data: Primary and Secondary Data - Methods of collecting primary data - sources of secondary data - Designing questionnaires and interview schedules. Meaning and define sampling – sampling methods - sample size determination.</td></tr>
<tr><td>UNIT-IV</td><td colspan="3">DATA COLLECTION AND ANALYSIS</td></tr>
<tr><td></td><td colspan="3">Editing, coding, classification and tabulation - Data analysis techniques –Diagrams - Charts and Graphs - Introduction to statistical tools - use of software.</td></tr>
<tr><td>UNIT–V</td><td colspan="3">INTERPRETATTIONH & REPORT WRITING</td></tr>
<tr><td></td><td colspan="3">Interpretation of data - Structure of research report - Types of reports (Technical and Popular) – Referencing and Bibliography - Presentation of findings, summary and conclusions.</td></tr>
<tr><td>UNIT–VI</td><td colspan="3">CURRENT CONTOURS (for Continuous Internal Assessment only)</td></tr>
<tr><td colspan="4">TEXTANDREFERENCEBOOKS:(Latest revised edition only)</td></tr>
<tr><td></td><td colspan="3">1. Resrarch Methodolog: Methods and Techniques - C.R. Kothari
2. Research Methodology - R. Panneerselvam
3. Research Methodology - A Step-by-Atep Guide for Beginners - RanjitKumar
4. Research Methodology in Commerce and Management _ Hardeep Vhahal & R.D. Sharma.
5. Research Methodology - Dr. Pawan Kumar Oberoi</td></tr>
<tr><td colspan="4">WEB LINKS AND VIDEO LECTURES (E-RESOURCES</td></tr>
<tr><td colspan="4">• https://www.coursea.org
• https://www.scribbr.com
• https://www.norm.ac.in
• https://www.springer.com</td></tr>
</table>

Course Outcomes
• To Understand how to conduct basic research • To identify the research problem • To learn data collection and sampling analysis methods. • To develop report writing skills • To apply research in business decision-making.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	3	3	2	2	3	2	3	3
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	2	3	2
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	15	14	15	15	12	13	15	13	15	14
AVERAGE	3	3	2.8	3	3	2.4	2.6	3	2.6	3	2.8

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>THIRD YEAR</td><td colspan="2">CORE COURSE – XIII
CORPORATE ACCOUNTING - II</td><td>SEMESTER - VI</td></tr>
<tr><td>CODE</td><td colspan="2">(THEORY)</td><td>CREDIT : 4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To know the types of Amalgamation, Internal and external Reconstruction
• To know Final statements of banking companies
• To understand the accounting treatment of Insurance company accounts
• To understand the procedure for preparation of consolidated Balance sheet
• To have an insight on modes of winding up of a company</td></tr>
<tr><td>UNIT - I</td><td colspan="3">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 of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction Reconstruction – Conversion</td></tr>
<tr><td>UNIT - II</td><td colspan="3">ACCOUNTING OF BANKING COMPANIES</td></tr>
<tr><td></td><td colspan="3">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.</td></tr>
<tr><td>UNIT - III</td><td colspan="3">INSURANCE COMPANY ACCOUNTS:</td></tr>
<tr><td></td><td colspan="3">Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">CONSOLIDATED FINANCIAL STATEMENTS</td></tr>
<tr><td></td><td colspan="3">Introduction - Holding & Subsidiary Company - Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter - Company Holdings).</td></tr>
<tr><td>UNIT - V</td><td colspan="3">LIQUIDATION OF COMPANIES</td></tr>
<tr><td></td><td colspan="3">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.</td></tr>
<tr><td></td><td colspan="3">THEORY 20% & PROBLEMS 80%</td></tr>
</table>

TEXT AND REFERENCEBOOKS:(Latest revised edition only)
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
WEB RESOURCES
1. https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126 2. https://www.slideshare.net/debchat123/accounts-of-banking-companies **3.** https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862
COURSE OUTCOMES:
1. Understand the accounting treatment of amalgamation, Internal and external reconstruction 2. Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. 3. Synthesize and prepare final accounts of Insurance companies in the prescribed format 4. Give the consolidated accounts of holding companies 5. Preparation of liquidator's final statement of account.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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<table>
<tr><td>THIRD YEAR</td><td colspan="2">CORE COURSE – XIV
INCOME TAX - LAW AND PRACTICE</td><td>SEMESTER-VI</td></tr>
<tr><td>CODE:</td><td colspan="2">(THEORY)</td><td>CREDIT : 4</td></tr>
<tr><td colspan="4">COURSE OBJECTIVES:</td></tr>
<tr><td colspan="4">• To understand the concept of Income tax
• To describe how to arrive tax able income from salary
• To find out the taxable income from house property
• To calculate the taxable income from Business and Profession
• To ascertain the capital gains and income from other sources.</td></tr>
<tr><td>UNIT - I</td><td colspan="3">INCOME TAXACT 1961 AND RESIDENTIAL STATUS:</td></tr>
<tr><td></td><td colspan="3">Income – Tax Act,1961 – Definitions - Basis of charge different types of assesses previously earned Assessment year – capital and revenue income, expenditure and loss – incomes exempted under section10 – Residential status.</td></tr>
<tr><td>UNIT - II</td><td colspan="3">INCOM EFROM SALARY:</td></tr>
<tr><td></td><td colspan="3">Income from salary: Basis of charge– Different forms of salary, allowances, perquisites and their valuation –computation of taxable salary – deductions from salary.</td></tr>
<tr><td>UNIT - III</td><td colspan="3">INCOME FROM HOUSE PROPERTY:</td></tr>
<tr><td></td><td colspan="3">Income from House Property: Basis of charge – determination of annual value – GAV, NAV – income from let - out property – self occupied property – deductions – computation of taxable income.</td></tr>
<tr><td>UNIT - IV</td><td colspan="3">INCOMEFROMBUSINESSORPROFESSION:</td></tr>
<tr><td></td><td colspan="3">Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income – profit and gains of business and profession.</td></tr>
<tr><td>UNIT - V</td><td colspan="3">INCOMEFROMCAPITALGAINS:</td></tr>
<tr><td></td><td colspan="3">Income from Capital Gains: Basis of charge – short and long term capital gains – indexed cost of acquisition and improvement–exemptions.</td></tr>
<tr><td></td><td colspan="3">Theory20%Problem80%</td></tr>
<tr><td>UNIT - VI</td><td colspan="3">CURRENTCONTOURS(For Continuous Internal Assessment)</td></tr>
<tr><td></td><td colspan="3">Recent Trends self study, assignments and Seminars</td></tr>
<tr><td colspan="4">TEXT AND REFERENCEBOOKS:(Latest revised edition only)</td></tr>
<tr><td colspan="4">1. Gaurand Narang, Income Tax Law and Practice “Kalyani Publishers”, New Delhi.
2. Dr.HC.Mehrotra,“Income Tax Law and Accounts,” Sahithya Bhavan publishers
3. Dr. Vinod K.Singhania, Students Guide to Income tax “Taxmen’s Publications, New Delhi
4. Murthy “Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr.T.S. Reddy & Hariprasad Reddy ‘Income tax ’– Margham Publications, Chennai.</td></tr>
</table>

COURSE OUTCOMES:
After completing this course, the student will be able to 1. Know about the procedures regarding basic rules and regulations and residential status 2. Update the new tax slabs regarding salaried employees 3. Get the latest information about deductions for house property. 4. Make sure about the admissible, in admissible expenses and deductions. 5. Allow able for business or professional incomes 6. Grasp the concept of capital gains, other sources of income.

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO1	PSO 2	PSO3
CO1	3	3	3	3	2	2	2	3	3	3	3
CO2	3	3	3	3	3	2	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	3	3	3	2	2	3	3	3	3
CO5	3	3	2	3	3	2	3	3	3	3	3
TOTAL	15	15	14	15	14	11	13	15	15	14	15
AVERAGE	3	3	2.8	3	2.8	2.2	2.6	3	3	2.8	3

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR	CORE COURSE – XV FINANCIAL MANAGEMENT	SEMESTER - VI
CODE:	(THEORY)	CREDIT:4

COURSE OBJECTIVES:

- To understand the concepts of financial management.
- To learn about the Capital Structure.
- To gain knowledge about Leverage and Dividend Policy.
- To acquire knowledge about the Working capital management.
- To know the receivable and inventory management.

UNIT - I	**INTRODUCTIONANDOBJECTIVES:**
	Financial Management : Meaning and scope –Objectives : Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money : Present value and Compound value
UNIT - II	**COST OF CAPITAL ANDCAPITAL STRUCTURE:**
	Cost of capital – Cost of debt – Cost of preference share capital – Cost of equity – Cost of retained earnings – Weighted average cost of capital. Capital structure–EBIT and EPS. Theories of capital structure.
UNIT - III	**LEVERAGES:**
	Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage.
UNIT - IV	**DIVIDENDPOLICYANDMODELS**
	Dividend policy – Determinants of dividend policy – Theories: Walter's model, Gordon model and MM model – Forms of Dividend – Stock dividend – Bonus issue–Stable dividend.
UNIT - V	**WORKINGCAPITALMANAGEMENT:**
	Working capital management – Determinants of working capital – Fore casting of working capital requirements –Cash management – Motives of holding cash – Stages in cash management – Receivable Management.
	THEORY 20% & PROBLEMS 80%
UNIT - VI	**CURRENTCONTOURS(For Continuous Internal Assessment)**
	Recent Trends, assignments and Seminars

TEXT AND REFERENCE BOOKS:(Latest revised edition only)

1. S.N. Maheswari – Elements of financial management by–Sultan Chand & Sons., New Delhi.
2. R. Ramachandran & R.Srinivasan – Financial Management – Sriram publication, Trichy
3. Khan & Jain,-Theory and Problems of Financial management Mc Graw Hill Publication, New Delhi
4. S.P. Gupta, - Financial Management – Sahitya Bhavan Pblication, NewDelhi.

COURSE OUTCOMES:
After the successful completion of the course the students will be able to Understand basic concept of Financial management. 1. Analyze the various cost of capital with respect of manage the funds. 2. Apply the Leverage in EBIT and EPS analysis 3. Compute the various models of Dividend Policy. 4. Understand the various concepts of Working capital 5. Management and cash management

MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	3	3	3	2	2	2	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	2	3
CO4	3	3	2	3	3	2	2	3	3	3	3
CO5	3	3	3	3	3	2	3	3	3	3	3
TOTAL	15	15	13	15	14	12	13	15	15	14	15
AVERAGE	3	3	2.6	3	2.8	2.4	2.6	3	3	2.8	3

3 – Strong, 2- Medium, 1- Low

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THIRD YEAR	CORE PROJECT WORK PROJECT	SEMESTER -VI
CODE	(THEORY)	CREDIT : 4

The candidate shall be required to take up a Project Work by group or individual and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

Scheme of Evaluation:

Description	Marks
Report	80
Viva-Voce	20
Total	100

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THIRD YEAR	SKILL ENHANCEMENT COURSE ENTREPRENEURIAL DEVELOPMENT	SEMESTER - VI
CODE	**(THEORY)**	**CREDIT : 2**

COURSE OBJECTIVES

- To inculcate students to come up with good entrepreneur,
- To overcome the problems and challenges from the society,
- To know the role of small scale industries to obtain the next level of business,
- To improve the knowledge of process of business,
- To understand the passage of getting loan from project finance.

UNIT - I	**INTRODUCTION TO ENTREPRENEURSHIP**
	Entrepreneurship – Definition – Nature –Scope in Local and Global Market – Characteristics – Functions –Types – Entrepreneur and Entrepreneur – Women and Rural Entrepreneurs – The Revolutionary Impact of Entrepreneurship - Types of Enterprises and their Features - Manufacturing, Service and Trading –Steps in setting up of a Business.
UNIT - II	**ENTREPRENEURIAL COMPETENCIES**
	Entrepreneurial Environment - Components - Role of Family and Society – Entrepreneurial Motivation - Barriers in Business - Training and Development – Entrepreneurial Change – Occupational Mobility – Factors in Mobility.
UNIT - III	**INSTITUTION FOR THE DEVELOPMENT OF SMALL SCALE INDUSTRIES**
	Entrepreneurship Development Programs (EDP) – Objectives – Importance – Phases–Evaluation EDP Institutions in India- SSIB – SIDCO – SISIS – DICS – NSIC – SIDO –KVIC –NISEBUD – NISIET –Technical Consultancy Organizations – Functions.
UNIT - IV	**PROJECT MANAGEMENT**
	Project Management - Concept of Project – Classification - Sources of Business Ideas -Project Identification - Project Formulation and Design - Feasibility Analysis – Financial Analysis - Social Cost Benefit Analysis - Project Appraisal Methods - Project Report Preparation.
UNIT - V	**ENTREPRENEURIAL DEVELOPMENT AGENCIES**
	Project Finance – Sources of Finance – Institutional Finance –Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT - Commercial Banks - Appraisal of Bank for Loans – Entrepreneurship Incentives Subsidies – Industrial Units – Benefits – Role of Industrial Estates.
UNIT–VI	**CURRENTCONTOURS (for Continuous Internal Assessment only)** Geographical Challenges – Historical Attributes to Business – Country Topographical Features – New Business Formation – Current Market Trends – Decision Making Skills.

TEXT AND REFERENCE BOOKS:(Latest revised edition only)
1. C.B.Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand and Sons. 2. Dr.S.S.Khanka – Entrepreneurial Development, Sultan Chand and Sons. 3. Dr.P.Saravanavel – Entrepreneurial Development, Learntech Press Trichy. 4. VasantDesai – Dynamics of Entrepreneurial Development, Sultan Chand and Sons 5. DR.S.G. Bhanushali - Entrepreneurial Development, Himalaya Publishing House -NewDelhi.
Course Outcomes
1. To enhance a student to behave as a good businessman, 2. To emancipate the society to be mingled with, 3. To obtain the next level of business value, 4. To improve the process of business, 5. To know the out set of proper financial plan for the development of business

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

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