

**Department of Commerce (UG)****Programme-Specific Outcomes (PSOs)**

On the successful completion of the Undergraduate programme, the students will be able to

<b>PSO1</b> <b>Disciplinary Knowledge</b>	acquire fundamental knowledge in the fields of commerce, management, accounts, finance and overall general legal framework of the business.
<b>PSO2</b> <b>Communication Skills</b>	enlighten about the importance and the various techniques of communication including business correspondence, report writing, minutes preparation etc.
<b>PSO3</b> <b>Problem Solving</b>	identify a business problem and apply the class room learning into practice to offer a solution that inculcates entrepreneurial spirit among the learners.
<b>PSO4</b> <b>Analytical Reasoning</b>	engage in reflective and independent thinking by understanding the concepts in every area of Commerce and Accounting that develops competent professionals like CA, CMA and CS.
<b>PSO5</b> <b>Research Skills</b>	design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development
<b>PSO6</b> <b>Digital Literacy</b>	enhance the digital literacy and its applicability in business through latest version on information technology and e-commerce principles.
<b>PSO7</b> <b>Leadership and Teamwork</b>	demonstrate leadership qualities required to lead the diverse teams to achieve the common goals of the organization.
<b>PSO8</b> <b>Moral and Ethical Awareness/Reasoning</b>	acquire adequate knowledge about ethical business practices and ascertain unethical behaviour, falsification, and manipulation of information in business.
<b>PSO9</b> <b>Multicultural Competence</b>	gain progressive understanding of socio-economic policies, dynamic eco-systems, taxation system and their implications for various stakeholders.
<b>PSO10</b> <b>Self-directed &amp; Lifelong Learning</b>	become a lifelong learner by applying the knowledge and skills acquired from the program to develop new approaches and create new knowledge in the field of commerce

**Department of Commerce (UG)**  
**Learning Outcomes - Based Curriculum Framework (LOCF)**  
**(w.e.f. 2024-2025)**

Sem	Part	Course Code	Course Title	Hours/wk.	Credits	Marks
1	I	24XXXNNNN	Tamil/ Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24COM/CME1501	Financial Accounting I	5	5	75
	III CC	24COM/CME1403	Principles of Management	4	4	60
	III CC	24COM/CME1405	Business Communication	4	4	60
	III S	24XXXNNNN / 24XXXNNNN	<i>Offered by Economics Department / Commerce Department</i>	5	4	60
	IV NME	24XXXNNNN	<i>Non Major Elective – I</i>	3	2	30
	IV AEC	24VAL/HVS/CHR 1200	Value Education/Human Values Development/ Christian Studies	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/ LIB/ACH	-	-	-
<b>Total</b>				<b>30</b>	<b>25</b>	<b>375</b>
2	I	24XXXNNNN	Tamil/ Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24COM/CME1502	Financial Accounting II	5	5	75
	III CC	24COM/CME1404	Principles of Marketing	4	4	60
	III CC	24COM/CME1406	Auditing and Corporate Governance	4	4	60
	III S	24XXXNNNN / 24XXXNNNN	<i>Offered by Economics Department / Commerce Department</i>	5	4	60
	IV NME	24XXXNNNN	<i>Non Major Elective – II</i>	3	2	30
	IV AEC	24COM/CME1200	Environmental Studies	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/ LIB/ACH	-	1	15
<b>Total</b>				<b>30</b>	<b>25+1</b>	<b>375+15</b>
3	I	24XXXNNNN	Tamil/ Hindi / French	3	2	30
	II	24XXXNNNN	English	3	2	30
	III CC	24COM/CME2501	Corporate Accounting I	5	5	75
	III CC	24COM/CME2403	Business Law	4	4	60
	III CC	24COM/CME2405	Supply Chain Management	4	4	60
	III CC	24COM/CME2307	Investment Management	3	3	45
	III S	24XXXNNNN / 24XXXNNNN	<i>Offered by Mathematics Department / Commerce Department</i>	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course – I</i>	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/ LIB/ACH	-	-	-
<b>Total</b>				<b>30</b>	<b>26</b>	<b>390</b>
4	I	24XXXNNNN	Tamil/ Hindi / French	3	2	30

	II	24XXXNNNN	English	3	2	30
	III CC	24COM/CME2502	Corporate Accounting II	5	5	75
	III CC	24COM/CME2404	Company Law	4	4	60
	III CC	24COM/CME2406	Management Accounting	4	4	60
	III CC	24COM/CME2308	Business Ethics	3	3	45
	III S	24XXXNNNN / 24XXXNNNN	Offered by Mathematics Department / Commerce Department	5	4	60
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course – II</i>	3	2	30
	V	24XXXNNNN	NSS/NCC/PED/SLP/GMP/GNS/ LIB/ACH	-	1	15
<b>Total</b>				<b>30</b>	<b>26+1</b>	<b>390+15</b>
5	III CC	24COM/CME3601	Cost Accounting I	6	6	90
	III CC	24COM/CME3603	Income Tax Law and Practice I	6	6	90
	III CC	24COM/CME3605	Banking Law and Practice	6	6	90
	III DSE	24XXXNNNN	<i>Discipline Specific Elective – I</i>	5	4	60
	III GE	24XXXNNNN	<i>Generic Elective – I</i>	4	3	45
	IV IS	24COM/CME3255	Internship *	-	2	30
	IV SEC	24XXXNNNN	<i>Skill Enhancement Course– III</i>	3	2	30
<b>Total</b>				<b>30</b>	<b>29</b>	<b>435</b>
6	III CC	24COM/CME3602	Cost Accounting – II	6	6	90
	III CC	24COM/CME3604	Income Tax Law and Practice II	6	6	90
	III CC	24COM/CME3606	Project	6	6	90
	III DSE	24XXXNNNN	<i>Discipline Specific Elective – II</i>	5	4	60
	III GE	24XXXNNNN	<i>Generic Elective – II</i>	4	3	45
	IV SEC	24COM/CME3266	Professional Competency Skill	3	2	30
<b>Total</b>				<b>30</b>	<b>27</b>	<b>405</b>
<b>Grand Total</b>				<b>180</b>	<b>158 +2</b>	<b>2370+30</b>

\* Internship - Second Year Vacation (30 Hrs.)

#### Discipline Specific Elective (DSE)

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
5	III	24COM/CME3407	Human Resource Management	5	4	60
		24COM/CME3409	International Trade			
6	III	24COM/CME3408	Financial Management	5	4	60
		24COM/CME3410	Marketing Management			

**Supportive (offered to Commerce Department)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
1	III	24COM/CME1407	Financial Markets and Services	5	4	60
2	III	24COM/CME1408	Entrepreneurship Development	5	4	60

**Supportive (offered to Economics Department – Tamil & English Medium)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	III	24COM/CME2413	Fundamentals of Management நிர்வாகத்தின் அடிப்படைகள்	5	4	60
4	III	24COM/CME2414	Introduction to E- Commerce மின்னணு வர்த்தகம் அறிமுகம்	5	4	60

**Supportive (offered to Commerce Department)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	III	24COM/CME2409	Information Technology	5	4	60
4	III	24COM/CME2410	E- Commerce	5	4	60

**Generic Elective (GE)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
5	III	24COM/CME3311	Office Management	4	3	45
		24COM/CME3313	Business Organization			
6	III	24COM/CME3312	Business Correspondence	4	3	45
		24COM/CME3314	Retail Marketing			

**Non-Major Electives (NME)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
1	IV	24COM/CME1209	Principles of Accounting	3	2	30
2	IV	24COM/CME1210	Creative Leadership	3	2	30

**Skill Enhancement Courses (SEC)**

Sem	Part	Course Code	Course Title	Hours/Wk.	Credits	Marks
3	IV	24COM/CME2211	Principles of Insurance	3	2	30
4	IV	24COM/CME2212	Consumerism	3	2	30
5	IV	24COM/CME3215	Export Marketing	3	2	30

## Mapping with POs

COM/CME	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
	3	3	2	2	2	2	2	2	2	2

## Mapping of Courses with PSOs

Course Code	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
24COM/CME1501	3	3	3	3	2	2	2	3	2	2
24COM/CME1403	3	3	2	2	2	2	3	2	2	2
24COM/CME1405	3	3	3	3	2	2	2	2	2	2
24COM/CME1407	3	3	3	3	2	2	2	3	2	2
24COM/CME1502	3	3	3	3	2	2	2	3	2	2
24COM/CME1404	3	3	2	2	2	2	3	2	2	2
24COM/CME1406	3	3	2	2	2	2	3	2	2	2
24COM/CME1408	3	3	3	3	2	2	2	3	2	2
24COM/CME1200	3	3	3	2	2	2	3	3	2	2
24COM/CME2501	3	3	3	3	2	2	2	3	2	2
24COM/CME2403	3	3	2	2	2	2	3	2	2	2
24COM/CME2405	3	3	2	2	2	2	3	2	2	2
24COM/CME2307	3	3	2	2	2	2	3	2	2	2
24COM/CME2409	3	3	2	2	2	3	3	2	2	2
24COM/CME2502	3	3	3	3	2	2	2	3	2	2
24COM/CME2404	3	3	2	2	2	2	3	2	2	2
24COM/CME2406	3	3	3	3	2	2	2	3	2	2
24COM/CME2308	3	3	2	2	2	2	3	2	2	2
24COM/CME2410	3	3	2	2	2	3	3	2	2	2
24COM/CME3601	3	3	3	3	2	2	2	2	2	2
24COM/CME3603	3	3	3	3	2	2	2	3	2	2
24COM/CME3605	3	3	3	2	2	2	2	3	2	3
24COM/CME3407/ 24COM/CME3409	3	3	2	2	2	2	2	3	2	2
24COM/CME3255	3	3	3	3	1	1	2	2	2	2
24COM/CME3602	3	3	3	3	2	2	1	3	2	2
24COM/CME3604	3	3	3	3	2	2	1	3	2	2

24COM/CME3606	3	3	3	3	2	1	2	2	2	2
24COM/CME3408 / 24COM/CME3410	3	3	3	2	2	2	2	2	2	2
24COM/CME3266	3	3	3	3	1	1	2	2	2	2
Average	3	3	2.6	2.5	1.9	2	2.3	2.4	2	2

### Mapping of Courses with POs

Course Code	PO1	PO2	PO3	PS4	PO5	PO6	PO7	PO8	PO9	PO10
24COM/CME1209	3	3	3	3	2	2	2	2	2	2
24COM/CME1210	3	3	3	3	2	2	2	2	2	2
24COM/CME2211	3	3	2	2	2	1	2	2	2	2
24COM/CME2413	3	3	2	2	2	2	3	2	2	2
24COM/CME2212	3	3	2	2	2	2	3	2	2	2
24COM/CME2414	3	3	2	2	2	3	3	2	2	2
24COM/CME3311/ 24COM/CME3313	3	3	2	2	1	3	1	2	1	2
24COM/CME3215	3	2	2	2	1	2	2	1	1	2
24COM/CME3312/ 24COM/CME3314	3	2	2	2	2	2	2	2	2	2
Average	3	2.7	2.2	2.2	1.7	2.1	2.2	1.8	1.7	2

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24COM/CME1501	Financial Accounting I	Core	5	5

This course aims to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the concept of rectification of errors and Bank reconciliation statements

**CO2:** apply the knowledge in preparing detailed accounts of sole trading concerns

**CO3:** analyse the various methods of providing depreciation

**CO4:** evaluate the methods of calculation of profit

**CO5:** determine the royalty accounting treatment and claims from insurance companies in case of loss of stock

**UNIT I: Fundamentals of Financial Accounting** **15 Hours**

Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation

**UNIT II: Final Accounts** **15 Hours**

Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

**UNIT III: Depreciation and Bills of Exchange** **15 Hours**

Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate

**UNIT IV: Accounting from Incomplete Records – Single Entry System** **15 Hours**

Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.

**UNIT V: Royalty and Insurance Claims** **15 Hours**

Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause Loss of Stock and Profit of Stock.

**Learning Resources:****Textbook(s):**

1. Reddy, T.S., & Dr. Murthy, A., Advanced Accountancy, Margham Publications, Chennai, 2024

**References:**

1. Jain, S. P. and Narang, K. L., Financial Accounting- I, Kalyani Publishers, New Delhi, 2016.
2. Maheshwari, S.N., Financial Accounting, Vikas Publications, Noida, 2018.
3. Shukla, M. C., and Grewal, T. S., and Gupta, B. M., Advanced Accounts, Volume 1, S. Chand and Sons, New Delhi , 2022.
4. Gupta, R. L., and Radhaswamy, M., Advanced Accounting, Sultan Chand, New Delhi, 2013.
5. Gupta, R.L., and Gupta, V.K., Financial Accounting, Sultan Chand, New Delhi, 2016.

**Websites/ e- Learning resources:**

1. <https://www.slideshare.net/mesharma1/accounting-for-depreciation>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1403	Principles of Management	Core	4	4

The course aims to enable the students to know about the management concepts, functions and the duties and responsibilities of the manager. The students can able to make planning and take decisions in various circumstances.

#### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** discuss the principles of management.

**CO2:** describe the importance of planning and decision making in an organization.

**CO3:** differentiate Centralization and Decentralization

**CO4:** enumerate the various methods of Performance appraisal

**CO5:** identify the qualities of a Good Leader

#### **UNIT I: Introduction to Management**

**12 Hours**

Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.

#### **UNIT II : Planning**

**12 Hours**

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.

#### **UNIT III: Organizing**

**12 Hours**

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.

#### **UNIT IV: Staffing**

**12 Hours**

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].

**UNIT V: Directing****12 Hours**

Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.

**Co-ordination and Control :** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].

**Learning resources:****Textbook(s):**

1. Ganesan, K.P., Natrajan, K., Principles of Management, Himalaya Publication, 2018

**References:**

1. Dinkar Pagare, Principles of Management, Sultan Chand& Sons Publications, New Delhi, 2018.
2. Tripathi, P.C., & Reddy, P.N., Principles of Management. Tata McGraw, Hill, Noida, 2017.
3. Prasad, L.M., Principles of Management, S.Chand&Sons Co. Ltd, New Delhi, 2019.
4. Sharma, R.K., Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi, 2016.
5. Sundhar, K., Principles of Management, Vijay Nichole Imprints Limited, Chennai, 2014.

**Websites/ e- Learning resources**

1. <https://www.managementstudyguide.com/manpower-planning.ht>
2. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1405	Business Communication	Core	4	4

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favorable outside the firm environment, as well as an effective internal communications program.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** discuss the basic concept of business communication.

**CO2:** explain about Orders and their Execution.

**CO3:** differentiate between Life and General Insurance

**CO4:** prepare Secretarial Correspondence like agenda, minutes and various business reports.

**CO5:** create and maintain Digital Profile

### UNIT I: Introduction to Business Communication

**12 Hours**

Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout

### UNIT II: Trade Enquiries

**12 Hours**

Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars

### UNIT III: Banking & Insurance Correspondence

**12 Hours**

Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

### UNIT IV: Secretarial Correspondence

**12 Hours**

Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing

### UNIT V: Interview Preparation

**12 Hours**

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various

## Types of Interviews –Creating &amp; maintaining Digital Profile

**Learning Resources:****Textbook(s):**

1 Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi, 2012

**References:**

1. Gupta, N., and Jain, K., Business Communication, Sahitya Bhavan Publications, New Delhi, 2022.
2. Singha, K.P., Business Communication, Taxmann, New Delhi, 2023.
3. Pillai, R. S. N. and Bhagavathi. S., Commercial Correspondence, Chand Publications, New Delhi, 2006.
4. Ramesh, M. S., and Pattenshetty, R., Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi, 2019.
5. Jain, V.K. and Omprakash Biyani, Business communication, S. Chand, New Delhi, 2008.

**Websites/ e- Learning resources:**

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	3	2	2	2	3
<b>CO2</b>	3	3	3	3	2	3	2	2	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	3	2
<b>Average</b>	3	3	2.6	2.6	1.6	2.4	1.8	2.4	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1407	Financial Markets and Services	Supportive	5	4

This course aims to acquire knowledge about various aspects of Indian Financial Markets and its services adopted in the Corporate Decision Making.

### Course Outcomes:

At the end of the course, students will be able to

- CO1:** explain about various services and functions of Financial Markets
- CO2:** compare the Financial Services provided by Banking and Financial Corporations
- CO3:** communicate the various Financial Institutions and Stock Exchanges
- CO4:** outline the Growth of Venture Capital in India
- CO5:** discuss the Legal Framework and Role of SEBI.

### UNIT I: Introduction to Financial System

**15 Hours**

Meaning – Structure – Characteristics – Types – Functions - Components and Services – Role of Financial system in the development of economy- Factors affecting the stability of the financial system

### UNIT II: Money Market and Share Market

**15 Hours**

Introduction - Call Money Market Treasury Bill Market –Discount Market –Government Securities Markets – Markets for commercial papers and certificates for deposits- American Depositary Receipts (ADR) - Global Depositary Receipts (GDR)

### UNIT III: Stock Exchange

**15 Hours**

Meaning and Definition –Organisation- Functions - Listing of Securities - Trading in Stock Exchanges - Online Trading of Shares - E-shares. New Issues Market - Initial Public Offering: Meaning - Procedures - Guidelines.

### UNIT IV: Merchant Banking and Mutual Funds

**15 Hours**

Meaning - Functions - Services of Merchant Banks – Guidelines of RBI and SEBI. Mutual Funds-Meaning - Importance – Types - Guidelines - Mutual Funds in India – Venture Capital – Angel Investors.

### UNIT V Securitisation of Debt

**15 Hours**

Meaning - Workings and Benefits – Securitisation vs. Factoring – Securitisation in India. DEMAT Services: Meaning – Need - Operations – Role of National Securities Depository Ltd.

**Learning Resources:****Textbook(s):**

1. Gordon & Natrajan, Financial Markets and Services, Himalaya Publishing House, 2016

**References:**

1. Gurusamy S, Financial Markets and Institutions, Thomson Publications , 2016
2. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi, 2015
3. Meir Kohn, Financial Institutions and Markets, Oxford Publications , 2013
4. Saunders, Anthony, Cornett, Financial Institutions Management, Marcia Millon , Tata McGraw Hill, 2015

**Websites/ e- Learning resources**

1. [http://tumkuruniversity.ac.in/oc\\_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf](http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf)
2. <https://www.slideshare.net/slideshow/financial-markets-and-services-notes/250808228>
3. [https://sde.uoc.ac.in/sites/default/files/sde\\_videos/SLM-19616-B%20Com-Financial%20Markets%20and%20Services.pdf](https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-19616-B%20Com-Financial%20Markets%20and%20Services.pdf)

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1209	Principles of Accounting	NME	3	2

This course aims is to enable the students to understand the basic accounting concepts and the rules of preparing books of accounts. This course is exclusively designed for the benefit of science stream students.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** define the terminologies and concepts of accounting.

**CO2:** explain the rules of journalizing and prepare journal.

**CO3:** create ledger accounts.

**CO4:** classify various subsidiary books.

**CO5:** prepare profit and loss accounts.

### UNIT I: Introduction to Accounting

**9 Hours**

Introduction to book keeping – Accounting–Accounting terminologies – Types of accounting – Golden rules of accounting –Accounting equation - Uses of accounting.

### UNIT II: Journal

**9 Hours**

Journal – Rules of journalizing – Passing entries in Journal (excluding adjustments entries).

### UNIT III: Ledger

**9 Hours**

Ledger posting and balancing – Types of Balances – Preparation of trial balance (Total method and balance method).

### UNIT IV: Subsidiary books

**9 Hours**

Subsidiary books – Types of Subsidiary books – Cash Book – Single, Double and Triple Column Cash Book – Petty Cash Book.

### UNIT V: Final Accounts

**9 Hours**

Final Accounts – Concepts of Gross Profit and Net Profit – Parts of Final Accounts – Preparation of Trading, Profit and Loss accounts and Balance Sheet with simple adjustments.

### Learning Resources:

#### Textbook(s):

1. Gupta V.K, Fundamentals of Accountancy, Sultan Chand & Sons, New Delhi, 2009.

#### References:

1. Grewal, T., Introduction to Accountancy, Sultan Chand & Sons, New Delhi, 2015
2. Gupta, R.L., Radhaswamy, M., Financial Accounting, Sultan Chand & Sons, New Delhi, 2017.
3. Reddy, T.S., & Dr. Murthy, A., Advanced Accountancy, Margham Publications, Chennai, 2016.

**Websites/ e- Learning resources**

1. <https://accountingplay.com/introduction-to-accounting/>
2. <https://www.vedantu.com/commerce/what-are-subsiary-books>
3. <https://egyankosh.ac.in/bitstream/123456789/15455/1/Unit-12.pdf>

**Mapping of Courses with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	2	2	2	2	3
<b>CO2</b>	3	3	3	3	2	2	2	2	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	2	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1502	Financial Accounting-II	Core	5	5

This course aims to enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** evaluate the Hire purchase accounts and Instalment systems

**CO2:** prepare Branch accounts and Departmental Accounts

**CO3:** identify the accounting treatment for admission and retirement in partnership

**CO4:** apply Garner Vs Murray Theory at the time of dissolution of a firm.

**CO5:** explain the objectives and uses of Financial Statements.

### UNIT 1: Hire Purchase and Instalment System

**15 Hours**

Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit

### UNIT II: Branch and Departmental Accounts

**15 Hours**

Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.

### UNIT III: Partnership Accounts - I

**15 Hours**

Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

### UNIT IV: Partnership Accounts – II

**15 Hours**

Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.

**UNIT V: Accounting Standards for financial reporting (Theory only)****15 Hours**

Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.

**Learning Resources:****Textbook(s):**

1. Reddy, T.S., & Dr. Murthy, A., Advanced Accountancy, Margham Publications, Chennai, 2024

**References:**

1. Radhaswamy, M., and Gupta, R.L., Advanced Accounting, Sultan Chand, New Delhi, 2013.
2. Shukla, M.C., Grewal, T.S., and Gupta, S.C., Advance Accounts, S Chand Publishing, New Delhi, 19th edition, 2022.
3. Gupta, R.L. and Gupta, V.K., Financial Accounting, Sultan Chand, New Delhi, 2016.
4. Jain, S. P., and Narang, K. L., Financial Accounting - I, Kalyani Publishers, New Delhi. 2016.
5. Reddy, T.S., and Murthy, A., Financial Accounting, Margham Publishers, Chennai, 2021.

**Websites/ e- Learning resources**

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation>
2. <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1404	Principles of Marketing	Core	4	4

This course aims to understand how organizations identify customers and their wants/needs based on the combination of product, price, promotion and distribution elements.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** explain the role and importance of marketing

**CO2:** apply the 4 p's of marketing in business venture

**CO3:** identify the factors determining pricing

**CO4:** analyze the different Channels of distribution for industrial goods

**CO5:** describe the concept of E-marketing and E-Tailing

### UNIT 1: Introduction to Marketing

**12 Hours**

Meaning–Definition and Functions of Marketing – Evolution of Marketing Concepts– Marketing Orientation–Innovations in Modern Marketing. Marketing Management: Definitions–Functions – Role and Importance of Marketing - Classification of Markets - Niche Marketing - Characteristics of Niche Marketing – Local Marketing – Green Marketing.

### UNIT 2: Market Segmentation

**12 Hours**

Concept – Benefits –Types– Geographic – Demographic – Psychographic – Behavioural - Marketing Mix – Definition – 4 P's of Marketing Mix - Introduction to Consumer Behaviour –Purchase Decision – Post Purchase Behaviour – Consumer Buying Decision Process – Motives & Needs, Freud's Theory of Motivation.

### UNIT 3: Product & Price

**12 Hours**

Definition – Product Mix – Introduction to Stages of New Product Development – Product Life Cycle – Sales Forecasting – Methods –Criteria for a Good Forecasting – Pricing–Objectives – Factors Influencing Pricing – Kinds of Pricing – Resale Price Maintenance.

### UNIT 4: Promotions and Distributions

**12 Hours**

Communication Mix – Communication Process – Advertising – Media – Kinds of – Advertising Media - Sales Promotion – Personal Selling –Classification of Salesmanship - Channel Members –Types – Channel of Distribution for Consumer Goods – Channels of Distribution for Industrial Goods.

**UNIT 5: Competitive Analysis and Strategies****12 Hours**

Balancing Customer and Competitor Orientations – Global Market Environment – Social Responsibility and Marketing Ethics, Citizen and Publications to Regulate Marketing –Recent Trends in Marketing– A Basic Understanding of E–Marketing –E-Tailing–Consumerism–Market Research–MIS and Marketing Regulation.

**Learning Resources:****Textbook(s):**

- 1 Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi, 2018.

**References:**

1. Dr. Gupta, C.B., & Dr. Rajan Nair, N., Marketing Management, Sultan Chand & Sons, New Delhi, 2016.
2. Dr. Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai,2014
3. Dr. Rajan Nair, N., Marketing, Sultan Chand & Sons. New Delhi,2015
4. Neeru Kapoor, Principles Of Marketing, PHI Learning, New Delhi,2016
5. Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, new delhi.2013

**Websites/ e- Learning resources**

- 1 <https://www.aha.io/roadmapping/guide/marketing/introduction>
- 2 <https://www.investopedia.com/terms/m/marketsegmentation.asp>
- 3 <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1408	Entrepreneurship Development	Supportive	5	4

The course enables the students to understand the concepts of Entrepreneurship, its application and scope. It helps the students to apply the knowledge they benefited from this course for generating the broad idea for enterprise start up.

#### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** identify the various traits of an entrepreneur

**CO2:** convert ideas into business opportunities

**CO3:** explain the process of Setting up an Enterprise

**CO4:** identify the sources of funds for funding a project

**CO5:** enumerate about the Government schemes available for women entrepreneurs

#### **UNIT I : Introduction to Entrepreneur**

**15 Hours**

Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

#### **UNIT II : Design Thinking**

**15 Hours**

Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

#### **UNIT III : Setting Up an Enterprise**

**15 Hours**

Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One person company – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

#### **UNIT IV: Business Model Canvas and Formulation of Project Report**

**15 Hours**

Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

#### **UNIT V: MSME's and Support Institutions**

**15 Hours**

Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI –

DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICCI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

### Learning Resources:

#### Textbook(s)

1. Jayashree Suresh, Entrepreneurial Development, Margham Publications. Chennai,2017

#### References:

1. Dr. Gupta, C.B. & Dr. Khanka, S.S., Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi,2014
2. Charantimath Poornima, Entrepreneurship development-Small, Pearson Education, India.2014
3. Raj Shankar, Entrepreneurship Theory and Practice,VijayNicoleandImprints Pvt. Ltd, Chennai,2016
4. Vasant Desai, Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai,2017
5. Anil Kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai, 2021

#### Websites/ e- Learning resources

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

### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	1
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.8	2.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1406	Auditing and Corporate Governance	Core	4	4

The objective of this course is to enable learners to understand corporate governance and auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** explain the concept of auditing and its process.

**CO2:** compare and contrast essence of internal check and internal control.

**CO3:** identify the role of auditors in companies.

**CO4:** define the concept of Corporate Governance.

**CO5:** elucidate CSR Provisions under the Companies Act, 2013.

### UNIT I: Introduction to Auditing

**12 Hours**

Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.

### UNIT II: Audit Procedures and Documentation

**12 Hours**

Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.

### UNIT III: Company Auditor

**12 Hours**

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.

### UNIT IV: Introduction to Corporate Governance

**12 Hours**

Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

**UNIT V: Corporate Social Responsibility****12 Hours**

Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.

**Learning Resources****Textbook(s):**

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi, 2018

**References:**

1. Tandon, B. N., Sudharsanam, S. & Sundharabahu, S., Practical Auditing, S. Chand & Sons, New Delhi, 2014
2. Dr. Sharma, T.R., and Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra, 2022
3. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi., 2021
4. Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley, 2010
5. Dr. Sharma, T.R., Auditing, Sahithya Bhawan Publications, Agra, 2021

**Websites/ e-Learning Resources**

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME1210	Creative Leadership	NME	3	2

This course aims to orient the students towards ideal leadership skills by imbibing the requisite qualities for a leader

### Course Outcomes

At the end of the course, students will be able to

**CO1:** classify leadership styles

**CO2:** highlight the importance of team work and motivation.

**CO3:** identify the need for organizational change.

**CO4:** determine the factors causing stress

**CO5:** distinguish functional and dysfunctional conflicts.

### UNIT I: Introduction to Leadership

**9 Hours**

Introduction to Leadership: Meaning – Definition – Origin – Leadership Theories - Leadership styles – Skills and Qualities of a leader. Power and Authority of a Leader. Delegation of Authority.

### UNIT II: Teams & Groups

**9 Hours**

Meaning and Definition of Team, Group – Importance of Team Work. Brain Storming, Problem solving, Constructive Criticism. Motivation: Meaning and Definition – Maslow Theory X and Y Theory.

### UNIT III: Change Management

**9 Hours**

Change Management: Meaning and Definition of Change – Need for Change – Types of Change – Process of Change – Resistance to Change – Overcoming resistance to Change

### UNIT IV: Stress Management

**9 Hours**

Stress Management: Factors causing stress – Eustress and Negative Stress – Time Management: Meaning – Importance.

### UNIT V: Conflict Management:

**9 Hours**

Conflict Management: Meaning and Definition of Conflict – Functional and Dysfunctional Conflict – Resolving Conflicts.

### Learning Resources:

#### Textbook(s):

1. Gupta, C B., Human Resource Management, Sultan Chand & Sons, New Delhi, 2018.

**References:**

1. Rathnam, B.R., Rao, K.V. J., Swapna, K., and Parmeswar, A., Organizational Theory and Behavior, Himalaya Publishing House Pvt. Ltd., Mumbai, 2017.
2. Aswathappa, K, Organisational Behaviour, Himalaya Publishing House, New Delhi, 2015.
3. Prasad, L.M., Human Resource Management, Sulthan Chand and Sons, New Delhi, 2006.
4. Tripathy, P.C., Personnel Management, Sultan Chand and Sons, New Delhi, 2013.

**Websites/ e- Learning resources**

1. <https://www.wgu.edu/blog/leadership-theories-styles2004>
2. <https://www.managementstudyguide.com/theory-x-y-motivation.htm>
3. <https://www.complianceprime.com/blog/2022/03/02/what-is-the-difference-between-functional-and-dysfunctional>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	2	2	3	2	2	2	3
<b>CO2</b>	3	3	3	3	2	3	2	2	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	3	2
<b>Average</b>	3	3	2.6	2.6	1.6	2.4	1.8	2.4	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24COM/CME1200	Environmental Studies	AEC	3	2

This course facilitates the students to get adequate knowledge on environmental problems and develops an attitude towards betterment environment.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** explain the importance of environmental studies and methods of conservation of natural resources.

**CO2:** describe the structure and function of an ecosystem

**CO3:** identify the sources, environmental effects and control measures of various types of pollutions.

**CO4:** examine the appropriate methods for waste management.

**CO5:** analyze social issues and legal provision and describe the necessities for Environmental Act 1986.

### UNIT I: Multidisciplinary nature of environmental studies:

**9 Hours**

Definition, scope and importance & Need for public awareness, Natural Resources: Renewable and non-renewable resources - Natural resources and associated problems - Forest resources: Use and over-exploitation, deforestation, case studies- Timber extraction, mining, dams and their effects on forest and tribal people-water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems- Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies-Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources- Equitable use of resources for sustainable lifestyles.

### UNIT II: Ecosystems:

**9 Hours**

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers - Energy flow in the ecosystem - Ecological succession - Food chains, food webs and ecological pyramids - Introduction, types, characteristic features, structure and function of the Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries), Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega- diversity nation, Hot-spots of biodiversity - Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife

conflicts, Endangered and endemic species of India - Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

### **UNIT III: Environmental Pollution:**

**9 Hours**

Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution case studies - Disaster management: floods, earthquake, cyclone and landslides.

### **UNIT IV: Social Issues and the Environment:**

**9 Hours**

From Unsustainable to Sustainable development - Urban problems related to energy - Water conservation, rain water harvesting, watershed management - Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies - Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, public awareness.

### **UNIT V: Human Population and the Environment:**

**9 Hours**

Population growth, variation among nations, Population explosion – Family Welfare Programme, visit to a local area to document environmental assets river/forest/grassland/hill/mountain- Visit to a local polluted site- Urban/Rural/Industrial/Agricultural - Study of common plants, insects, birds - Study of simple ecosystems- pond, river, hill slopes, etc.

### **Learning Resources:**

#### **Textbook(s):**

1. Erach Bharucha, Textbook of Environmental Studies, Universities Press, 2013

#### **References:**

1. Sankaran, S., Environmental Economics, Margham Publication, Chennai, 1998.
2. Francis Cherunilam, Business environment, Himalaya Publishing, New Delhi, 2004.
3. Gupta, S.P., Environmental Issues for the 21st century, Mittal Publications, New Delhi, 2003
4. Subramanian, N.S., and Sambamoorthy, A.V., Ecology, Narosa Publishing House, New Delhi, 2000.

#### **Websites/ e- Learning resources**

1. <https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf>
2. <https://byjus.com/biology/ecosystem/>
3. [https://www.anits.edu.in/online\\_tutorials/es/Unit%204.pdf](https://www.anits.edu.in/online_tutorials/es/Unit%204.pdf)

**Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	3	1	2	1	3	2	1	3
<b>CO2</b>	3	3	3	1	2	2	3	3	2	2
<b>CO3</b>	3	3	3	2	2	1	2	2	2	2
<b>CO4</b>	3	3	2	2	1	2	3	3	2	1
<b>CO5</b>	3	3	2	2	1	2	3	3	1	2
<b>Average</b>	3	3	2.6	1.6	1.6	1.6	2.8	2.6	1.6	2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2501	Corporate Accounting I	Core	5	5

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** discuss the provisions for underwriting commission.

**CO2:** examine the provisions of issue and redemption of preferences shares and debentures.

**CO3:** prepare final accounts of Companies.

**CO4:** assess the value of shares and goodwill.

**CO5:** explain various Indian Accounting Standards.

### UNIT I: Issue of Shares

**15 Hours**

Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting

### UNIT II: Redemption of Preference Shares & Debentures

**15 Hours**

Redemption of Preference Shares–Provisions of Companies Act 2013 – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

### UNIT III: Final Accounts

**15 Hours**

Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.

### UNIT IV: Valuation of Goodwill & Shares

**15 Hours**

Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business- Profit Prior to Incorporation.

### UNIT V: Indian Accounting Standards

**15 Hours**

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India –

Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.

### Learning resources:

#### Textbook(s):

1. Reddy, T.S., and Murthy, A., Corporate Accounting, Margham Publication, Chennai, 2016

#### References:

1. Gupta, R.L. and Radhaswamy, M., Advanced Accounts, Vol I, Sultan Chand, New Delhi, 2022
2. Bhushan Kumar Goyal, Corporate Accounting, Taxmann, New Delhi, 2022
3. Shukla, M.C., Grewal, T.S., and Gupta, M.P., Advanced Accounts, Vol I, S. Chand, New Delhi, 2022
4. Shukla, M.C., Advanced accounting Vol I, S. Chand, New Delhi, 2022
5. Jain, S.P. and Narang, N.L., Advanced Accounting Vol I, Kalyani Publication, New Delhi, 2021

#### Websites/ e- Learning resources

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>

### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2403	Business Law	Core	4	4

This course aims at providing a bird's eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** explain the concepts of Mercantile law.

**CO2:** determine the basics of performance of contract.

**CO3:** examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.

**CO4:** predict recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.

**CO5:** apply the Information Technology Act, 2000 and Right to Information Act, 2005 in business.

### UNIT I: Mercantile law

**12 Hours**

Mercantile law – Introduction – Contract - Definition- Kinds - Essential elements, Offer – Types – Essentials - Revocation, Acceptance - Essentials and legal rules - Revocation, Consideration – Essentials - “No consideration, no contract”-Exceptions.

### UNIT II: Capacity

**12 Hours**

Capacity - Law regarding minor's agreement - Persons of unsound mind - Persons disqualified by law, Free consent – Coercion - Undue influence – Misrepresentation– Mistake - Fraud, Performance of contract - Modes of performance, Discharge of contracts - Kinds - Remedies for breach of contracts.

### UNIT III: Indemnity and Guarantee

**12 Hours**

Contract of Indemnity and Guarantee - Rights of Indemnity holder - Difference between Indemnity and Guarantee - Rights of Surety - Discharge of Surety, Bailment and Pledge - Kinds of bailment - Rights and duties of bailee and bailor - Rights and duties of Pawnee and Pawner.

### UNIT IV: Industrial Disputes Act, 1947

**12 Hours**

Industrial Disputes Act - Settlement mechanisms - Types of disputes - Offences and penalties - Health, safety and welfare measures of workers under Factories Act.

### UNIT V: Information Technology Act, 2000

**12 Hours**

Information Technology Act, 2000 - Definition- Digital signature and certificates- Duties of subscriber- Penalties and adjudication, Right to Information Act, 2005- Origin- Objectives, Features- Process of filling- Challenges.

**Learning Resources:****Textbook(s):**

1. Kapoor, N. D., Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2020.

**References:**

1. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 2019.
2. Tuteja, S. K., Business Law for managers, Sultan Chand & Sons, New Delhi, 2010.
3. Kuchhal, M.C., Mercantile Law, Seventh Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2018.

**Websites/ e- Learning resources**

1. <https://www.vedantu.com/commerce/mercantile-law>
2. [https://www.indiacode.nic.in/bitstream/123456789/17112/1/the\\_industrial\\_disputes\\_act.pdf](https://www.indiacode.nic.in/bitstream/123456789/17112/1/the_industrial_disputes_act.pdf)
3. [https://www.indiacode.nic.in/bitstream/123456789/13116/1/it\\_act\\_2000\\_updated.pdf](https://www.indiacode.nic.in/bitstream/123456789/13116/1/it_act_2000_updated.pdf)

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2405	Supply Chain Management	Core	4	4

This course aims to impart knowledge to students on supply chain management and its relevance to today's business decision making.

### Course outcomes

At the end of the course, students will be able to

**CO1:** describe the components of supply chain management and supply chain network.

**CO2:** ascertain the importance of demand management in customer service

**CO3:** apply the knowledge and skills in the operation of inventory management, warehousing and transportation.

**CO4:** examine the role of information technology on supply chain management.

**CO5:** evaluate the dimensions of performance measures and bench marking

### UNIT I: Supply Chain Management

**12 Hours**

Supply Chain Management – Meaning – Evolution – Importance - Nature and Scope, Logistics Management vs Supply Chain Management, Drivers of Supply Chain Management, Supply chain network design – Importance - Supply Chain Network Design Process - Design of Distribution Channels – Functions – Types - Considerations of Channels Design

### UNIT II: Demand Management

**12 Hours**

Demand Management - Relationship between customer service and demand management - Elements and measurement of customer service - Customer service standards - Customer Service Strategy - Demand management process - Problems in demand management - Methods of forecasting - Steps involved to demand forecasting - Role of forecasting in a supply chain

### UNIT III: Inventory Management

**12 Hours**

Inventory Management - Types of inventory cost - Impact of demand pattern on inventory - Distribution Resource Planning, Warehousing - Functions of warehouse – Types - Site selection, Transportation in a supply chain - Carrier Selection - Transportation Management System - Transportation services - Third party logistics (3PL) and Fourth party logistics (4PL) – Just-in-Time Delivery

### UNIT IV: Purchasing and supply chain decision

**12 Hours**

Purchasing and supply chain decision - Sourcing versus Purchasing - Insourcing and Outsourcing, Coordination in the supply chain – Bull - whip effect and supply chain - Role of information technology in a supply chain - Bar coding - Electronic Data Interchange - Radio Frequency

Identification (RFID) - Satellite tracking - e-commerce - e-procurement - Enterprise Resource Planning Systems - Supply chain IT in practice

### **UNIT V: Supply chain performance management**

**12 Hours**

Supply chain performance management - Supplier performance - Purchasing/ materials management performance - Performance measurement and evaluation system - SCOR Model - Balanced scorecard method, Bench marking – Benefits - Logistics process bench marking - Supply chain mapping - Supplier and distributor bench marking - Role of CSF in bench marking – Disruption in Supply Chain Management due to pandemic – Supply Chain strategies during natural disasters.

#### **Learning Resources:**

##### **Textbook(s):**

1. Shridhara Bhat, K., Supply Chain Management, Himalaya Publishing House, New Delhi, 2022.

##### **References:**

1. Cecil B. Bozarth, Robert B Handfield, Introduction to Operations and SupplyChain Management, Pearson Education, New Delhi, 2021.
2. Donal J. Bowersox, David J Closs, M Bixby Cooper, Supply Chain LogisticsManagement, Tata McGraw Hill, New Delhi, 2019.
3. Richard B. Chase, Ravi Shanker, F.Robert Jacobs, Operations and supplychain Management, McGraw Hill Publications, New Delhi, 2021.

##### **Websites/ e- Learning resources**

1. <https://ocw.mit.edu/courses/esd-273j-logistics-and-supply-chain-management-fall-2009/pages/lecture-notes/>
2. [https://us.sagepub.com/sites/default/files/upm-assets/114716\\_book\\_item\\_114716.pdf](https://us.sagepub.com/sites/default/files/upm-assets/114716_book_item_114716.pdf)
3. [https://highered.mheducation.com/sites/dl/free/007298239x/450202/Chapter\\_1.pdf](https://highered.mheducation.com/sites/dl/free/007298239x/450202/Chapter_1.pdf)

#### **Mapping of Courses with PSOs**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2

<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2307	Investment management	Core	4	4

This paper envisions the fundamentals of investment, security markets and analysis for better investment planning.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** explain the terminologies, objectives, principles and the process of investment.

**CO2:** differentiate various investment avenues and financial instruments.

**CO3:** evaluate the riskiness of a portfolio position and find the relationship between risk and return.

**CO4:** describe the mechanics of trading in securities market.

**CO5:** predict the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI.

### UNIT I: Investment

**12 Hours**

Investment: Meaning - Definition – Nature - Need of Investment - Scope - Investment Environment - Speculation, Gambling - Investment Principles - Investment Process.

### UNIT II: Investment Avenues

**12 Hours**

Investment Avenues: Features of Equity Shares. Preference Shares: Features, Types. Bonds: Features, Types. Innovative Financial Instruments: Convertible Debentures and Warrants, Zero Coupon Bonds, Deep Discount Bond, Secured Premium Notes. Post Office Saving Schemes - LIC Policies - Mutual Funds.

### UNIT III: Return

**12 Hours**

Return: Historical Vs. Expected Risk, Computation of Historical & Expected Return of Stock, Current Yield - Investment Risk - Systematic Risk: Market Risk, Interest Rate Risk, Purchasing Power Risk. Unsystematic Risk: Business Risk, Financial Risk. Credit rating: Functions, Benefits, Credit rating agencies: CRISIL, ICRA.

### UNIT IV: Securities Market

**12 Hours**

Securities Market: New Issue Market - Organisation Structure, Functions, Mechanics of Floating New Issue - Secondary Market: Definition, Functions, Mechanics of Security Trading in Stock Exchange - Stock Market Indices: NSE Index, BSE Index- Security Analysis: Basics of Fundamental and Technical Analysis.

### UNIT V: Listing of Securities

**12 Hours**

Listing of Securities: Scope, Objectives, Advantages and Disadvantages, Delisting - Security Dealings and Government: Securities Contracts (Regulation) Act, 1956 - Securities and Exchange Board of India (SEBI).

**Learning Resources:****Textbook(s):**

1. Preethi Singh, Investment management, Himalaya Publishing House, NewDelhi, 2023.

**References:**

1. Bhalla, V. K., Fundamentals of Investment Management, S Chand Publishing, New Delhi, 2020.
2. Samuel Thomas, Security Analysis and Portfolio Management, PHI Learning Pvt. Ltd., New Delhi, 2014.
3. Rustagi, R.P., Investment Management, Sultan Chand & Sons, New Delhi, 2023.
4. Avadhani, V.A., Investment Management, Himalaya Publishing House, NewDelhi, 2022.

**Websites/ e- Learning resources**

1. [https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20\(2\).pdf](https://kanchiuniv.ac.in/coursematerials/IM%20UNIT-%20I%20(2).pdf).
2. [https://www.sultanchandandsons.com/Images/BookImages/Chapters/169\\_TC%201058%20Investment%20Management.pdf](https://www.sultanchandandsons.com/Images/BookImages/Chapters/169_TC%201058%20Investment%20Management.pdf)
3. <https://rpc.cfainstitute.org/-/media/documents/book/rf-publication/2018/future-of-investment-management-kahn.pdf>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2409	Information Technology	Supportive	5	4

This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** describe the growth of latest computer devices and technologies

**CO2:** outline the computer languages, software and operating systems

**CO3:** prepare documents, spread sheet and presentations using office productivitytools

**CO4:** integrate technical hardware and software including network, database and security components.

**CO5:** evaluate Enterprise Resource Planning, Core banking System and Management Information system.

### UNIT I: Introduction to computer

**15 Hours**

Evolution of computers - Classification of digital computer systems – Anatomy of a digital computer – Memory units – Auxiliary storage devices – Input devices – Output devices - Overview of latest devices – Technologies – Bluetooth, Wi-Fi, NFC, Touchpad, iPad, iPod, Laptop, Notebook, Multimedia mobiles, Smart Phone.

### UNIT II: Generation of computer languages

**15 Hours**

Generation of computer languages – Programming Languages – Computer Software – Types of software – System software, Utility Software – Operating Systems – Components of OS – MSDOS, Windows, Linux, Ubuntu, Mac, IOS, Android.

### UNIT III: Office Automation

**15 Hours**

Office Automation – Office Productivity tools – MS Office – Working with Word Document, Spread Sheet – Preparation of Spread Sheets in Excel – Power Point Presentation – Creation of Slides.

### UNIT IV: Network Topology

**15 Hours**

Network Topology – Components – Telecommunication Networks - Data networks – Data Warehouses – LAN, WAN, Wireless, Private and Public networks – Internet architecture – Internet Securities.

### UNIT V: Core Banking System

**15 Hours**

ERP, Core Banking System – MIS, Emerging concepts – Grid Computing, Cloud Computing, Cloud delivery model. E-commerce and M-commerce technologies - Cyber Law - Information Technology Act, 2000.

**Learning Resources:****Textbook(s):**

1. Rajaraman, V, Introduction to Information Technology, PHI Learning, Delhi,2018

**References:**

1. Justin Manohar, J., Dr. Antony Mary Vinothini, C., & Beulah, R., Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020
2. Richard Fox, Information Technology, Chapman and Hall, Florida, 2022
3. Andrew S. Tanenbaum & Albert S. Woodhull, Operating Systems Design and Implementation, Second Edition Prentice Hall India, New Delhi, 2014
4. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Second Edition Vikas Publishing, New Delhi, 2014

**Websites/ e- Learning resources**

1. <https://files.eric.ed.gov/fulltext/ED529208.pdf>
2. <https://www.scribd.com/document/132840287/Information-Technology-Study-Notes-Copy>
3. [https://josephscollege.ac.in/lms/Uploads/pdf/material/BBA\\_SEM\\_IV\\_INTRODUCTION\\_TO\\_INFORMATION\\_TECHNOLOGY\\_NOTES.pdf](https://josephscollege.ac.in/lms/Uploads/pdf/material/BBA_SEM_IV_INTRODUCTION_TO_INFORMATION_TECHNOLOGY_NOTES.pdf)

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	3	3	2	1	3
<b>CO2</b>	3	3	2	2	3	3	3	3	2	2
<b>CO3</b>	3	3	2	2	2	3	3	2	2	2
<b>CO4</b>	3	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	3	2	2	3	3	2	2	2	2
<b>Average</b>	3	3	2	2	2.4	3	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2211	Principles of Insurance	SEC	3	2

This course aims to provide an insight into the basic principles of insurance, the types of general insurance and the different Life Insurance Plans.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** discuss the nature and the principles of insurance.

**CO2:** describe the available life insurance policies and its benefits.

**CO3:** analyse the procedures for making claims against marine insurance policy.

**CO4:** examine the nature of fire insurance and reinsurance.

**CO5:** explain the importance of burglary, motor and personal accident insurance.

### UNIT I: Insurance

**9 Hours**

Insurance – Meaning – Functions - Nature and principles of insurance - Importance of insurance to individuals and business.

### UNIT II: Life Insurance

**9 Hours**

Life Insurance - Features of a life insurance contract – Classification of policies – Investment of funds – Surrender value – Bonus option – Policy condition – Annuity contracts.

### UNIT III: Marine Insurance

**9 Hours**

Marine Insurance - Contract of marine insurance – Elements of marine insurance – Classes of policies – Policy conditions – Clause in a marine insurance policy – Marine losses.

### UNIT IV: Fire Insurance

**9 Hours**

Fire Insurance – Features of a fire insurance – Kinds of policies – Policy conditions – Payment of claims – Reinsurance.

### UNIT V: Miscellaneous Insurance

**9 Hours**

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

### Learning Resources:

#### Textbook(s):

1. Mishra, M. N., Insurance Principles and Practice, S. Chand & Co, New Delhi, 2016.

#### References:

1. Mishra, M.N., Modern Concepts of Insurance, S. Chand & Co., New Delhi, 2016.

2. Dr. Periasamy, P., Principles and Practice of Insurance, Himalaya Publishing House, Mumbai, 2018
3. Palani, P.S, Insurance in India, Response Books, Sagar Publications, New Delhi, 2003.

**Websites/ e- Learning resources**

1. <https://www.fimt-ggsipu.org/study/bcom314.pdf>
2. [https://www.ia.org.hk/en/supervision/reg\\_ins\\_intermediaries/files/sn-p&p-2013.pdf](https://www.ia.org.hk/en/supervision/reg_ins_intermediaries/files/sn-p&p-2013.pdf)
3. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	1	2	2	2	2	2	1	2
<b>CO2</b>	3	3	2	2	1	1	2	3	2	2
<b>CO3</b>	3	3	1	2	2	1	2	2	2	1
<b>CO4</b>	3	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	2	1	2
<b>Average</b>	3	3	1.6	2	1.6	1.4	2	2.4	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2413	Fundamentals of Management	Supportive	5	4

This course aims to impart knowledge to students on basics of management concepts and master the process of management with functional approach

### Course outcomes

At the end of the course, students will be able to

**CO1:** explain the foundations and importance of Management.

**CO2:** discuss the various techniques of Planning

**CO3:** analyze the organisational levels and Process of selection

**CO4:** describe the relevance of Organizational Culture

**CO5:** examine the importance of quality control

### UNIT 1: Introduction

**15 Hours**

Management – Definition-scope – Schools of Thought in Management-Levels of Management-Role and Functions of a Manager

### UNIT II: Planning

**15 Hours**

Planning: Concept, Objectives, Nature, Limitation, Process of planning, Importance, Forms, Techniques and Process of decision making.

### UNIT III: Organisational Levels

**15 Hours**

Types of Business Organizations – Organizational Structure - Span of Control: Meaning- Factors affecting span of control – Departmentalisation: Meaning – Need & Importance- Factors to be considered- Basis of Departmentalisation – Selection: Meaning- Importance- Stages of selection procedure - Training and Development: Meaning- Importance of training – Types of training- Performance Management: Meaning- Merits & Demerits – Kinds of Performance Management - Career Planning and Management

### UNIT IV: Directing

**15 Hours**

Creativity and Innovation – Motivation and Satisfaction : Meaning – Types of Motivation – Theories of motivation- Organization Culture – Elements and Types of Culture – Managing Cultural Diversity.

### UNIT V: Controlling

**15 Hours**

Process of Controlling – Types of Control – Budgetary and non-budgetary, Control Techniques – Managing Productivity – Cost Control – Purchase Control –Maintenance Control – Quality Control – Planning Operations.

### Learning Resources:

#### Textbook(s):

1. Ganesan, K.P., and Natrajan, K., Principles of Management, Himalaya Publication, 2018

#### References:

1. Tripathy, P.C., & Reddy, P.N., Principles of Management, Tata McGraw Hill, 2022.
2. Pillai, R.S.N., and Kala, S., Principles and Practice Of Management, S. Chand & Co and Company, 2013.
3. Ricky Griffin, Fundamentals of Management, Cengage Learning, 2021
4. Pardeep Kumar and Amanjot Sachdeva, Fundamentals of Management, S. Chand Publishing, 2012
5. Dr. Gupta, C.B., and Dr. Shruti Mathur Management Principles and Applications, Scholar Tech Press, 2022

#### Websites/ e- Learning resources

1. <http://www.mim.ac.mw/books/Fundamentals%20of%20Management.pdf>
2. <https://theintactone.com/2019/09/18/fom-u1-topic-1-fundamentals-of-management-introduction-and-concepts/>
3. <https://rccmindore.com/wp-content/uploads/2015/06/Fundamentals-of-Management.pdf>
4. <https://in.sagepub.com/en-in/sas/journal-of-management/journal201724>
5. <https://www.managementstudyhq.com/evolution-management-thought-theories.html>

#### Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2413	நிர்வாகத்தின் அடிப்படைகள்	Supportive	5	4

ஒரு நிறுவனத்தில் திட்டமிடலுக்கான மேலாண்மை குறித்த கருத்துகளை மாணவர்கள் கற்றுக் கொள்வதே இந்தப் பாடத்தின் நோக்கமாகும். மேலும், இது நிர்வாகத்தில் பணிபுரிவதற்கேற்ற உந்துதல் மற்றும் திருப்தியின் கூறுகளை வழங்குகிறது.

#### கற்றலின் பயணங்கள்

இந்த படிப்பை முடித்தவுடன் மாணவர்கள் கீழ்க்கண்ட திறனுடையவர்களாக முடியும்.

**CO1:** நிர்வாகத்தின் அடிப்படைகள் மற்றும் முக்கியத்துவத்தை விவரிக்கும்.

**CO2:** நிர்வாகத்தின் கீழ் பயனுள்ள திட்டமிடலை கற்பித்தல்

**CO3:** நிறுவன நிலைகள் மற்றும் தேர்வு செய்யும் நடைமுறையை பகுப்பாய்வு செய்யும்

**CO4:** நிறுவன கலாச்சாரத்தின் நடைமுறை பொருத்தத்தை மறுபார்வை செய்யும்

**CO5:** தரக் கட்டுப்பாட்டின் முக்கியத்துவத்தைப் பட்டியலிடும்

#### அலகு I: அறிமுகம்

**15 Hours**

மேலாண்மை – வரையறை– பரப்பெல்லை, நிர்வாகம் குறித்த சிந்தனைப் புள்ளிகள் - நிர்வாகத்தின் படிநிலைகள் - நிர்வாகத்தில் ஒரு மேலாளரின் பங்கு மற்றும் பணிகள்

#### அலகு II: திட்டமிடல்

**15 Hours**

திட்டமிடல்: பொருள், நோக்கங்கள், இயல்பு, வரம்பு, திட்டமிடல் செயல்முறை, முக்கியத்துவம், வகைகள், திட்டமிடலின் நுட்பங்கள்

#### அலகு III: நிறுவன நிலைகள்

**15 Hours**

வணிக நிறுவனங்களின் வகைகள் - கட்டமைப்பு: பொருள் - முறைசார் மற்றும் முறைசாரா கட்டமைப்பு – கட்டுப்பாட்டு எல்லை – மையப்படுத்துதல் மற்றும் துறைமயமாக்கல், ஆட்சேர்ப்பு – ஆதாரங்கள் - தேர்வு மற்றும் அதன் நடைமுறை – தேர்வு, பயிற்சி தேவை– வகைகள் மற்றும் மேம்பாடு, மேலாண்மை செயல்திறன், தொழில் திட்டமிடல் மற்றும் மேலாண்மை

#### அலகு IV: இயக்குதல்

**15 Hours**

படைப்பாற்றல் மற்றும் புதுமை – உந்துதல் மற்றும் திருப்தி – உந்துதல் கோட்பாடுகள் - நிறுவன கலாச்சாரம் - கூறுகள் மற்றும் கலாச்சார வகைகள் - கலாச்சார பன்முகத் தன்மையை நிர்வகித்தல்

#### அலகு V: கட்டுப்படுத்துதல்

**15 Hours**

கட்டுப்படுத்தும் செயல்முறை – கட்டுப்பாட்டு வகைகள் - நிதி சார்ந்த மற்றும் நிதி சாரா கட்டுப்பாடு - கட்டுப்பாட்டு நுட்பங்கள் - உற்பத்தித் திறனை நிர்வகித்தல் - செலவு கட்டுப்பாடு – கொள்முதல் கட்டுப்பாடு – பராமரிப்பு கட்டுப்பாடு – தரக் கட்டுப்பாடு – திட்டமிடல் செயல்பாடுகள்

#### பாடநூல்

1. Ricky Griffin, Fundamentals of Management, Cengage Learning, 2016.
2. Pillai, R.S.N., and Kala, S., Principles and Practice of Management, S. Chand & Co and Company, 2013.

## பரிந்துரைக்கும் நூல்கள்:

1. Dr. Gupta, C.B., and Dr. Shruti Mathur, Management Principles and Applications, Scholar Tech Press, 2022.
2. Dr. Mishra, N. and Dr. Gupta, O.P., Fundamentals of Management, SBPD Publishing House, 2022.
3. Prasad, L.M., Principles and Practice of Management, Sultan Chand & Sons, 2021.
4. Neeru Vasisthand VibhutiVasishth, Principles of Management Text & Cases, Taxman Publication, 2019.
5. Bhatiya, R.C., Fundamentals of Management, S. K. Kataria & Sons, 2013.

## வலைத்தளம்

1. <https://www.mim.ac.mw/books/Fundamentals%20of%20Management.pdf>
2. <https://theintactone.com/2019/09/18/fom-ul-topic-1-fundamentals-of-management-introduction-and-concepts/>
3. <https://rcomindore.com/wp-content/uploads/2015/06/Fundamentals-of-Management.pdf>
4. <https://in.sagepub.com/en-in/sas/journal-of-management/journal201724>
5. <https://www.managementstudyhq.com/evolution-management-thought-theories.html>

## Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>AVERAGE</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2502	Corporate Accounting - II	Core	5	5

This course aims to gain an understanding about reconstruction, Final statements of banking companies and to understand the legal requirements of financial accounts to have an insight on modes of winding up of a company

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the accounting treatment of amalgamation, absorption and external reconstruction

**CO2:** apply and alter the share capital and internal reconstruction

**CO3:** describe the accounting procedure of non-performing assets

**CO4:** prepare consolidated accounts of holding companies

**CO5:** create liquidator's final statements

**UNIT I : Amalgamation, Absorption & External Reconstruction 15 Hours**

Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).

**UNIT II: Alteration of Share Capital – & Internal Reconstruction 15 Hours**

Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.

**UNIT III: Accounting of Banking Companies 15 Hours**

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.

**UNIT IV: Consolidated Financial Statements 15 Hours**

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

**UNIT V: Liquidation of Companies 15 Hours**

Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

**Learning resources:**

**Textbook(s):**

1. Reddy, T.S., and Murthy, A., Corporate Accounting, Margham Publication, Chennai,2016

**References:**

1. Gupta, R.L. and Radhaswamy, M., Advanced Accounts Vol I, Sultan Chand, New Delhi,2022
2. Bhushan Kumar Goyal, Corporate Accounting, Taxmann, New Delhi,2022
3. Shukla, M.C., Grewal, T.S., and Gupta, M.P., Advanced Accounts Vol I, S. Chand, New Delhi,2022
4. Shukla, M.C., Advanced accounting Vol I, S. Chand, New Delhi,2022
5. Jain, S.P. and Narang, N.L., Advanced Accounting Vol I, Kalyani Publication, New Delhi, 2021

**Websites/ e- Learning resources**

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2404	Company law	Core	4	4

This course aims to have an understanding on the formation of a company and the requisites of meeting and resolution and to gain knowledge on the procedure to appoint and remove Directors and modes of winding up

### Course Outcomes

At the end of the course, students will be able to

**CO1:** classify the companies under the Companies Act 2013.

**CO2:** examine the contents of the Memorandum of Association & Articles of Association

**CO3:** discuss the qualification and disqualification of Auditors

**CO4:** describe the powers and duties of board of directors.

**CO5:** analyse the modes of winding up

### UNIT I: Introduction to Company law

**12 Hours**

Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.

### UNIT II: Formation of Company

**12 Hours**

Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.

### UNIT III: Meeting

**12 Hours**

Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.

### UNIT IV: Management & Administration

**12 Hours**

Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.

**UNIT V: Winding up****12 Hours**

Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.

**Learning Resources:****Textbook(s):**

1. Kapoor, N.D., Elements of Company Law, Sultan Chand & Sons, New Delhi, 2016

**References:**

1. CA. Kamal Garg, Bharat's Corporate and Allied Laws, 2013
2. Institute of Company Secretaries of India, Companies Act 2013, CCH Wolter Kluwer Business, 2013
3. Charles Wild and Stuart Weinstein Smith, Company Law, Pearson Longman, 2009
4. Thothadri, S., and Abdul Gaffoor, P.M.S., Company Law, Vijay Nichole Imprints Limited, Chennai, 2013

**Websites/ e- Learning resources**

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2406	Management Accounting	Core	4	4

The objective of this course is to enhance skills on analyzing the financial statements. It also equips the students with the working knowledge of accounting practices and its application in decision making.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** remember the basics in management accounting

**CO2:** apply the knowledge of preparation of Financial Statements

**CO3:** analyse the concepts relating to fund flow and cash flow

**CO4:** evaluate techniques of budgetary control

**CO5:** formulate criteria for decision making using principles of marginal costing.

### UNIT 1: Introduction to Management Accounting 12 Hours

Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

### UNIT II: Financial Statement Analysis 12 Hours

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.

### UNIT III: Fund Flow Analysis & Cash Flow Analysis 12 Hours

Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows

### UNIT IV: Budgetary Control 12 Hours

Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.

### UNIT V: Marginal Costing 12 Hours

Marginal Costing: Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution-Marginal Cost Equation- P/V Ratio - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point –

Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.

### Learning Resources:

#### Textbook(s):

1. Reddy, T.S. & Hari Prasad Reddy, Y., Management Accounting, Margham Publications, Chennai, 2017

#### References:

1. Maheswari, S. N., Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi, 2013
2. Shashi K. Gupta, R.K Sharma and Neeti Gupta, Management Accounting, Kalyani Publishers, Chennai, 2021
3. Jenitra L. Mervin, Daslton L. Cecil, Management Accounting, Lerantec Press, Chennai, 2017
4. Jain, S.P., & Narang, K.L. (2018) Cost and Management Accounting, Kalyani Publications, 2019
5. Chadwick – The Essence of Management Accounting, Financial Times Publications, England, 1996

#### Websites/ e- Learning resources

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2308	Business Ethics	Core	3	3

This paper is aimed at imparting social, moral and ethical values into young minds which will create better businessmen with ethos.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** explain the principles of Ethics in business.

**CO2:** examine knowledge about principles to be followed by the holders of Public life.

**CO3:** ascertain the uses and importance of ethics in marketing.

**CO4:** evaluate the ethics in various phases of human resource management.

**CO5:** analyse the ethical issues of society with reference to air, water and land pollutions.

### UNIT I: Ethics

**9 Hours**

Ethics: Meaning – Definition – Sources – Need for business ethics – Importance of business ethics – Factors influencing business ethics.

### UNIT II: Principles

**9 Hours**

Principles: The “Seven Principles of Public Life” – selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

### UNIT III: Ethics in Marketing

**9 Hours**

Ethics in Marketing: Marketing ethics and consumer rights- Unethical Practices in marketing – Reasons for unethical practices – Socially responsible advertising towards socially backward classes - women, child, differently challenged- disparities in social values – Portrayal of women in advertising.

### UNIT IV: Ethics in Human Resource Management

**9 Hours**

Ethics issues in Human Resource Management: Wages empowerment – Discrimination of wages – Ethical Issues in HRM - Whistle blowing – Ethics at work place.

### UNIT V: Ethical issues in society

**9 Hours**

Ethical issues in society: Air pollution – Water pollution – Land pollution – Noise Pollution – Cultural Pollution.

### Learning Resources:

#### Textbook(s):

1. Murthy, C.S.V., Business Ethics, Himalaya Publishing House, Mumbai, 2016

**References:**

1. Dr. Gavai, A.K., Business Ethics, Himalaya Publishing House, Mumbai, 2016
2. Badi, R., Badi, N.V., Business Ethics, Vrinda Publications Ltd, Delhi,2012
3. Dr. Sundar, K., Business Ethics and Values, Vijay Nicole Imprints Pvt. Ltd.Chennai, 2019.
4. Fernando, A. C., Muralidheeran, K. P., and Satheesh, E. K., Business Ethics, Third Edition, Pearson Publication, 2019

**Websites/ e- Learning resources**

1. <https://egyankosh.ac.in/bitstream/123456789/82251/1/Unit-14.pdf>
2. [https://www.tutorialspoint.com/business\\_ethics/ethical\\_issues\\_in\\_marketing.htm](https://www.tutorialspoint.com/business_ethics/ethical_issues_in_marketing.htm)
3. <https://mbahub.in/business-environment/business-ethics/>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2410	E- Commerce	Supportive	5	4

This course aims to familiarize the students with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the role and activities of E – Commerce.

**CO2:** discuss the Benefits and model of e-tailing

**CO3:** analyze the marketing concepts of e – commerce.

**CO4:** describe the Electronic Payment Systems and its securities.

**CO5:** examine the Ethical principles Privacy and Information Rights

### **UNIT I: Introduction to E-Commerce**

**15 Hours**

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**

**15 Hours**

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**

**15 Hours**

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**

**15 Hours**

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****15 Hours**

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.

**Learning Resources:****Textbook(s):**

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi. 2022

**References:**

1. Joseph, S. J., E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi, 2015
2. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London, 2017
3. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida, 2017
4. Clarke, W., E-Commerce through ASP - BPB, Wrox Publisher, Mumbai, 2000.
5. Agarwala, K.N., and Agarwala, D., Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai, 2000.

**Websites/ e- Learning resources**

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	3	3	2	1	3
<b>CO2</b>	3	3	2	2	3	3	3	3	2	2
<b>CO3</b>	3	3	2	2	2	3	3	2	2	2
<b>CO4</b>	3	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	3	2	2	3	3	2	2	2	2
<b>Average</b>	3	3	2	2	2.4	3	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2212	Consumerism	SEC	3	2

To enable students be aware of the behaviour of consumers and their decision-making on the purchase of goods. It also helps them to equip about the Consumer Movements in India and the Consumer Protection Act 1986.

### Course Outcomes

At the end of the course, students will be able to

**CO1:** identify the importance of consumer behaviour in the buying process.

**CO2:** classify the types of consumer goods.

**CO3:** explain the scope of consumerism.

**CO4:** discuss the consumer movements in India.

**CO5:** examine the legislations prevailing for the protection of consumers.

### UNIT I: Buyer

**9 Hours**

Buyer: Buyer behaviour – Determinants of buying behaviour– Buying motive–Buying decision process. Market Segmentation – Basis – Benefits.

### UNIT II: Consumer

**9 Hours**

Consumer: Meaning – Definition – Types. Classification of goods: Consumer goods–Durable goods.

### UNIT III : Consumerism

**9 Hours**

Consumerism: Meaning–Definition – Evolution – Nature – Need and scope –Utility– Rights and Responsibilities of Consumers.

### UNIT IV : Consumer movement in India

**9 Hours**

Consumer movement in India: Marketization and Consumerism in India – Consumer Voluntary Organisations – Emergence of new Consumer Movements: Nature and Functions.

### UNIT V: Consumer Protection Act, 1986

**9 Hours**

Consumer Protection Act, 1986 – Objectives – Definition of Terms – Complainant, Defect, Deficiency of service, Unfair trade practices, Restrictive trade practices. Consumer Protection Council – Consumer Disputes Redressal Agencies – Consumer Protection Bill, 2018.

### Learning Resources:

#### Textbook(s):

1. Kandasamy, S., Consumerism in India, Book Enclave, Jaipur, 2017.

#### References:

1. Ashok K. Jain, Consumer Protection Act, Ascent Publications, Delhi 2017.
2. Babu, N.K., Pillai. B. V., Emerging Trends in Consumerism in India, K.K. Publication, Delhi, 2014.
3. Nabi, Mohammed Kamalun, Mohammed Irshadun, and Kishore C. Raut, Consumer Rights and Protection in India, New Century Publications, New Delhi, 2015.

#### Websites/ e- Learning resources

1. Consumerism – Marketing Management (inlibnet.ac.in)
2. <https://kamarajcollege.ac.in/wp-content/uploads/Allied-I-Consumer-Rights-and-Awareness.pdf>
3. Consumerism in India | PDF | Consumerism | Consumer Protection (scribd.com)

#### Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	2	3	2	2	3
<b>CO2</b>	3	3	2	2	1	2	3	3	2	3
<b>CO3</b>	3	3	1	2	2	1	3	2	2	1
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	1	2
<b>Average</b>	3	2.8	1.8	2	1.8	1.8	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2414	Introduction to E- Commerce	Supportive	5	4

This course aims to enlighten the students regarding the electronic mode of business and e marketing strategies along with the e payments operations.

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** discuss the pros & cons of E-commerce.

**CO2:** analyze the various models of E-commerce.

**CO3:** describe the online business transaction and their impact on related service providers.

**CO4:** explain the e-marketing mix and be familiar with consumer protection.

**CO5:** elucidate the mechanism of E- payment and its operations.

**UNIT 1: Introduction to E-commerce**

**15 Hours**

Meaning – Nature – Concepts – advantages and disadvantages – online Transaction - components of E-Commerce – challenges of E- commerce- Growth of E-Commerce in India.

**UNIT II: Business Models for E-commerce**

**15 Hours**

E-commerce Models - Business-to-Business (B2B) – Business– to- Consumer (B2C) - Consumer-to-Consumer (C2C) - Consumer-to-Business (C2B) - Direct to Customer (D2C) – Peer-to-Peer (P2P) – Consumer to Government(C2G) – Business to Government(B2G) -Brokerage Model - Aggregator Model.

**UNIT III: Online Business Transactions**

**15 Hours**

E-Commerce Applications in Various Industries- Banking, Insurance, Payment of Utility Bills - Online Marketing /E-Tailing (Popularity, Benefits, Problems and Features) -Online Services (Financial, Travel and Career) /Auctions, Online Portal, Online Learning - Publishing and Entertainment - Online Shopping

**UNIT IV: E-Promotion and Consumer Protection**

**15 Hours**

E-Advertising techniques: Banners, Sponsorships, Portals, and online coupons-Role of Influencers in Social Media- Marketing-Porters Value Chain Model-E- Commerce and consumers-Consumer Protection (E-Commerce) Rules 2020 and Latest Amendments

**UNIT V: E- Payment System**

**15 Hours**

Models and Methods of e-Payments (Debit Card, Credit Card, Smart Cards, e-money) - Digital Signatures (procedure, working and legal position) - Payment Gateways - Online Banking: Meaning, Concepts, Importance, Electronic Fund Transfer - Automated Clearing House - Automated Ledger posting - Risks involved in e-payments.

**Learning Resources:****Textbook(s):**

1. Bajaj, K.K., and Debjani Nag , E-commerce, McGraw Hill Education, 2017

**References:**

1. Chhabra, T.N., Suri, R.K., and Sanjiv Varma, E-Commerce, Dhanpat Rai & Co, 2005
2. Dr. K. Abirami Devi and Dr. M. Alagammal, E- Commerce, Margham Publication,2012
3. Amir Manzoor, E- Commerce: An Introduction, Lambert Academic Pubishing,2010
4. Dr. Shivani Arora, E-Commerce, Taxmann Publishing, 2017
5. Pandey, Ecommerce and its Applications , S.K. Kataria & Sons ,2013

**Websites/ e- Learning resources**

1. <https://ecommerce-platforms.com/resources>
2. <https://ecommerceguide.com>
3. <https://www.bigcommerce.com/resources/>

**Mapping of Courses with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	3	3	2	1	3
<b>CO2</b>	3	3	2	2	3	3	3	3	2	2
<b>CO3</b>	3	3	2	2	2	3	3	2	2	2
<b>CO4</b>	3	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	3	2	2	3	3	2	2	2	2
<b>Average</b>	3	3	2	2	2.4	3	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME2414	மின்னணு வர்த்தகம் அறிமுகம்	Supportive	5	4

இந்தபாட திட்டம் மின்னணு வர்த்தகத்தில் உள்ள பல்வேறு முறைகள் , பயன்கள், மின்னணு வர்த்தகம் தொடர்பான அடிப்படை கருத்துக்களின் பொருளை வழங்குமாறு உள்ளது, இது பல்வேறு இணைய வழி வணிக பரிவர்த்தனைகள் , நுகர்வோர் பாதுகாப்பிற்கான பாதை மற்றும் மின்னணு வழி கட்டணம் செலுத்தும் முறைகள் ஆகியவற்றைப் புரிந்துகொள்ள உதவுகிறது.

#### கற்றலின் பயன்கள்

இந்தபடிப்பை முடித்தவுடன் மாணவர்கள் கீழ்க்கண்ட திறனுடையவர்களாக முடியும்

**CO1:** மின்னணு வர்த்தகங்களில் காணப்படும் நன்மை தீமைகளை குறிப்பிடும்.

**CO2:** மின்னணு வர்த்தகங்கள் தொடர்பான பல்வேறு மாதிரிகளை பகுப்பாய்வு செய்யும்.

**CO3:** மின்னணு வணிக பரிவர்த்தனைமற்றும் அதுசேவையில் ஏற்படும் தாக்கத்தைவிவரிக்கும்

**CO4:** மின்னணு சந்தைப்படுத்தலின் கலவை மற்றும் நுகர்வோர் பாதுகாப்பு பற்றி நன்கு அறிந்து கொள்ளும்.

**CO5:** மின்னணு கட்டணம் செலுத்தும் நுட்பங்களையும் அதன் செயல்பாடுகளையும் மதிப்பீடு செய்யும்.

#### அலகு I: மின்னணு வர்த்தகம் அறிமுகம்

15 Hours

பொருள்- இயல்பு- நன்மைகள் மற்றும் தீமைகள்- இணைய வழி பரிவர்த்தனை- மின்னணு வணிகத்தின் வகைகள்- இந்தியாவில் மின்னணு வணிகத்தின் வளர்ச்சி.

#### அலகு II: மின்னணு வணிகத்திற்கான வணிக மாதிரிகள்

15 Hours

மின்னணு வணிகத்தின் மாதிரிகள்- வணிகத்திலிருந்து வணிகத்திற்கு- வணிகத்திலிருந்து நுகர்வோருக்கு- நுகர்வோரிலிருந்து நுகர்வோருக்கு- நுகர்வோரிலிருந்து வணிகத்திற்கு – தே நரடியாக வாடிக்கையாளருக்கு - சக நபர்களுக்குள்- தரகு மாதிரி - திரட்டி மாதிரி.

#### அலகு III: மின்னணு வணிக பரிவர்த்தனைகள்

15 Hours

பல்வேறு தொழில்களில் மின்னணு வணிகத்தை நடைமுறைப்படுத்தல்- வங்கி காப்பீடு, நுகர்வோர் பயன்பாட்டு செலுத்துதல் - இணையவழி அங்காடியிடல் /இ-டெய்லிங் (பிரபலம், நன்மைகள், பிரச்சனைகள் மற்றும் அம்சங்கள்)- இணையவழி சேவைகள் (நிதி, பயணம் மற்றும் தொழில் / ஏலங்கள், இணைய வழி முகப்பு, இணைய வழி கற்றல் - வெளியீடு மற்றும் பொழுது போக்கு- இணைய வழி வாங்குதல்.

#### அலகு IV: மின்னணு மேம்பாடு

15 Hours

மின்னணு- விளம்பர நுட்பங்கள்: பதாகைகள் - பங்களிப்பாளர்கள்- இணைய முகப்புகள் மற்றும் இணையவழி படிவங்கள்- சமூக ஊடகங்களில் ஆதிக்கம் செலுத்துபவர்களின் பங்கு- சந்தைப்படுத்துதல்- இணைய முகப்புகள் மதிப்பு சங்கிலி மாதிரி - மின் வணிகம் மற்றும் நுகர்வோர்- நுகர்வோர் பாதுகாப்பு (மின்னணு வர்த்தகம்) விதிகள் 2020 மற்றும் சமீபத்திய திருத்தங்கள்.

**அலகு V: இணைய வழி செலுத்துதல் முறை****15 Hours**

மின்னணு – கட்டணத்தின் மாதிரிகள் மற்றும் வழிமுறைகள் (பற்று அட்டை, வரவு அட்டை- பல பயன் அட்டை, மின் - பணம்)- மின்னணு கையொப்பங்கள் (செயல்முறை, வேலை மற்றும் சட்டபூர்வ நிலை)- கட்டண நுழைவு வாய்க்கால்கள்- இணைய வங்கி: பொருள் - முக்கியத்துவம், மின்னணு நிதி பரிமாற்றம்- தானியங்கி தீர்வகம் - தானியங்கி பேரேடு இடுக்கையிடல் - மின்னணு பணம் செலுத்துவதில் உள்ள அபாயங்கள்.

**பாடநூல்**

1. Bajaj, K.K., and Debjani Nag, E-Commerce, McGraw Hill Education, 2017.

**பரிந்துரைக்கும் நூல்கள்:**

1. Dr. Shivani Arora,, E-commerce, Taxmann Publishing 2017.
2. Pralok Gupta, E-Commerce in India: Economic and Legal Perspectives, SAGE Publications India Pvt Ltd, 2020.
3. Kenneth C. LAudon and Carlo Guercio Traver, E-Commerce, Pearson Education, 2020.
4. P.T., Joseph, and S.J, E-Commerce: An Indian Perspectives, PH1 Learning Pvt. Ltd, 2019.
5. David Whitley, E-Commerce: Strategy, Technologies and Applications,2017.

**வலைத்தளம்**

1. <https://ecommerce-platforms.com/resources>
2. <https://ecommerceguide.com>
3. <https://www.cloudways.com/blog/top-ecommerce-websites/>
4. <https://www.indiafilings.com/learn/how-to-start-an-ecommerce-business-in-india/>

**Mapping of Courses with POs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	2	2	2	3	3	2	1	3
<b>CO2</b>	3	3	2	2	3	3	3	3	2	2
<b>CO3</b>	3	3	2	2	2	3	3	2	2	2
<b>CO4</b>	3	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	3	2	2	3	3	2	2	2	2
<b>Average</b>	3	3	2	2	2.4	3	2.6	2.4	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3601	Cost Accounting - I	Core	6	6

This course aims to impart knowledge on classification of costs, preparation of cost sheet and especially the elements of cost.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** explain the various concepts of cost accounting.

**CO2:** prepare the reconciliation of cost sheet.

**CO3:** analyse the various valuation methods of issue of materials.

**CO4:** examine the different methods of calculating labour cost.

**CO5:** critically evaluate the apportionment of Overheads.

### UNIT I : Introduction of Cost Accounting

**18 Hours**

Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre.

### UNIT II: Cost Sheet and Methods of Costing

**18 Hours**

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.

### UNIT III: Material Costing

**18 Hours**

Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Stock Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.

### UNIT IV: Labour Costing

**18 Hours**

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.

### UNIT V: Overheads Costing

**18 Hours**

Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption-Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**Learning Resources:****Textbook(s):**

1.Murthy, A. & Gurusamy, S., Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai,2014

**References:**

1.Jain, S.P. and Narang, K.L, Cost Accounting. Kalyani Publishers, New Delhi, 2023

2.Khanna, B.S., Pandey, I.M., Ahuja, G.K., and Arora, M.N., Practical Costing, S. Chand & Co, New Delhi2016

3.Dr. Maheswari, S. N., Principles of Cost Accounting, Sultan Chand Publications, New Delhi,2023

4.Reddy, T.S. and Hari Prasad Reddy, Y., Cost Accounting, Margham Publications, Chennai,2022

5.Iyengar, S.P., Cost Accounting, Sultan Chand Publications, New Delhi,2023

**Websites/ e- Learning resources**

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>

2. <https://www.accountingtools.com/articles/what-is-material-costing.html>

3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	2	2	2	3	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.8	1.8	2.2

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3603	Income Tax Law and Practice –I	Core	6	6

The objective of this course is to impart knowledge on Income Tax Law and Practices in India.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** illustrate the provisions of Income Tax Act, 1961

**CO2:** determine the Income from salary and its taxability

**CO3:** ascertain the Income from House Property

**CO4:** assess the income from Business and Profession

**CO5:** compute the Income from Capital Gain and Other Sources.

### UNIT I: Introduction to Income Tax

**18 Hours**

Introduction to Income Tax: Definition – Assessment Year – Previous Year – Person – Assessee – Types – Income - Concepts of Income – Gross Total Income – Total Income- Residential Status –Incidence of tax- Capital and Revenue – Exempted Income under Section 10

### UNIT II: Income from Salary

**18 Hours**

Income from Salary: Meaning - Allowances – Perquisites – Permissible Deductions – Treatment of Provident Fund – Retirement Benefits – Gratuity – Pension - Computation of Taxable Income and Tax Liability of Salary.

### UNIT III: Income from House Property

**18 Hours**

Income from House Property: Meaning - Basis of Charges – Exemptions – Annual Value -Computation of Taxable Income and Tax Liability of House Property.

### UNIT IV: Income from Profits and Gains from Business and Profession

**18 Hours**

Profits and Gains from Business and Profession: Meaning – Basis of Charges – Basic Principles for arriving at Business Income – Depreciation and other Deductions- Computation of Taxable Income and Tax Liability of Business and Profession.

### UNIT V: Income from Capital Gains and other sources

**18 Hours**

Capital Gains: Meaning – Basis of Charges – Types of Capital Asset - Transfer of Capital Asset – Expenditure of Transfer – Cost of Acquisition – Cost of Improvement – Cost of Inflation Index – Exemptions. Income from Other Sources: Meaning – Basis of Charges - Computation of Taxable Income and Tax Liability of Capital Gain and Other Sources.

**Learning Resources:****Textbook(s):**

1. Reddy, T.S. and Hari Prasad Reddy, Y., Income Tax Law and Practice, Margham Publications, Chennai, Relevant Assessment year

**References:**

1. Gaur, V.P., Narang, Rajeev Puri, Puja Gaur and Narang, D., - Income Tax Law and Practice, Kalyani Publishers, New Delhi, Relevant Assessment year
2. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi, Relevant Assessment year
3. Mehrotra, H.C., Dr. Goyal S.P., Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra, Relevant Assessment year
4. Srinivasan, T.; – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai, Relevant Assessment year
5. Hariharan, N., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai, Relevant Assessment year

**Websites/ e- Learning resources**

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

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	1	3	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	1
<b>CO4</b>	3	3	3	3	1	2	1	3	2	2
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3605	Banking Law and Practice	Core	6	6

This course aims to impart the knowledge of banking system in India and also introduce various banking products and services and its applications and improve the financial literacy of the students by transforming them financial knowledgeable individual.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** classify different types of banks.

**CO2:** explain the Provisions of Banking Regulations Act, 1949.

**CO3:** identify Factors influencing bank lending and trade financing.

**CO4:** elucidate the process of customer Grievance Redressal.

**CO5:** discuss the various E payments system.

### UNIT I: Introduction to Banking

**18 Hours**

History of Banking – Different phases of Development of Indian Banking System – Banking System in India – Classification of Banks in India: Scheduled Banks – Non – scheduled Banks – Difference between Scheduled Banks – Non – scheduled Banks – Banking Structure in India: Meaning – Definition – Features – Commercial Banks – Co-operative Banks – Regional Rural Banks – Developments Banks – Differentiated Banks: Small Finance Banks – Payments Banks – Local Area Banks – Differences between Commercial Banks and Co-operative Banks – Differences between Differentiated Banks and Universal Banks – Role of Banks in Economic Development.

### UNIT II: Reserve Bank of India

**18 Hours**

Provisions of Banking Regulations Act, 1949 – History of Reserve Bank of India – Establishment – Objectives – Legal framework – Functions of Reserve Bank of India – Differences between Central Bank of India and Commercial Banks – State Bank of India – Origin and History – Establishment – Structure of SBI: Indian Subsidiaries – Foreign Subsidiaries – Foreign Non-banking Subsidiary – Non-Banking Financial Company: Meaning – Differences between Banks and NBFCs and Regulations of RBI – Financial Sector Reforms: Sukhamoy Chakravarty Committee, 1985 – Narasimham Committee I and II – Prudential norms: Capital adequacy norms – classifications of assets and provisioning – Meaning – Structure of Interest Rates – Short term and Long term – Impact of Savings and Borrowings.

### UNIT III: Banking Services

**18 Hours**

Personal Banking: Kinds of Accounts – Savings – Current – Fixed Deposit – Recurring Deposit – Fixed Deposit Receipt (FDR) – Steps in opening Account – Donatio Mortis Causa' – Passbook – Relationship

between banker and customers – Types of Customers – KYC norms – Bank Lending – Lending sources – Principles of Sound Lending – Forms of lending – Loan Evaluation Process – Securities of lending – Factors influencing bank lending – Trade financing – Negotiable Instruments: Meaning – Characteristics – Types – Differences between Cheque and Bill of Exchange – Crossing: Definition – Objectives – Kinds – Crossing and Negotiability – Consequences of Crossing.

#### **UNIT IV: Endorsement**

**18 Hours**

Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker's duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman.

#### **UNIT V: E-Banking**

**18 Hours**

Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits- Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.

#### **Learning Resources:**

##### **Textbook(s):**

1. Gurusamy, S., Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai, 2023.

##### **References:**

1. Muraleedharan, D., Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi, 2014.
2. Gupta, P.K., and Prof. Gordon, E., Banking and Insurance, Himalaya publication, Kolkata,2017
3. Gajendra, A., Text on Banking Theory Law & Practice, Vrinda Publication, Delhi, 2012.
4. Kandasami, K.P., Natarajan, S., & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi, 2010.
5. Santhanam, B., Banking & Financial System, Margham Publication, Chennai,2019.

##### **Websites/ e- Learning resources**

1. <https://www.rbi.org.in/>

2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

### Mapping of Courses with PSOs

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>	<b>PSO7</b>	<b>PSO8</b>	<b>PSO9</b>	<b>PSO10</b>
<b>CO1</b>	3	3	3	2	2	2	2	3	1	2
<b>CO2</b>	3	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	3	3	2	2	2	2	2	2	3
<b>CO4</b>	3	3	3	2	2	2	2	3	2	3
<b>CO5</b>	3	3	2	2	2	3	2	3	1	3
<b>Average</b>	3	3	2.6	2	2	2.2	2	2.6	1.6	2.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3407	Human Resource Management	DSE	5	4

This course aims to facilitate the students to know about the importance of human resources and the various aspects of human resource management.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** explain the concepts of Human resource management

**CO2:** difference between Traditional and Strategic Human Resource Management.

**CO3:** discuss the Causes of Grievance and its Redressal Mechanism.

**CO4:** identify the Essentials of Effective Collective Bargaining.

**CO5:** elucidate various Labour Welfare Theories.

### UNIT I: Introduction to HRM

**15 Hours**

Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

### UNIT II: Strategic HRM

**15 Hours**

Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.

### UNIT III: Industrial Relations

**15 Hours**

Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.

### UNIT IV: Organizational Development Collective Bargaining

**15 Hours**

Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining.

**UNIT V: Employee welfare****15 Hours**

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.

**Learning Resources:****Textbook(s):**

1. Ashwathappa, K., Human Resource Management, Tata McGraw-Hill Education, Noida, 2023

**References:**

1. Mamoria, C.B., and Gaonkar, S.V., Personnel Management, Himalaya Publishing House, Mumbai, 2011.
2. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune, 2016
3. Subba Rao, P., Personnel and Human Resource Management, Himalaya Publishing House, Mumbai, 2015
4. Prasad, L.M., Human Resource Management, Sultan and Chand sons Publications, New Delhi, 2017
5. DeCenzo, D.A. and Robbins, S.P Fundamentals of Human Resource Management, Wiley, India, 2018

**Websites/ e- Learning resources**

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	3	3	1	1
<b>CO2</b>	3	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	3	1	2	1	2	3	2	2	2
<b>CO4</b>	3	3	1	2	1	2	3	3	2	2
<b>CO5</b>	3	3	2	2	2	2	3	3	1	2
<b>Average</b>	3	3	1.6	2	1.6	2	2.8	2.6	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3409	International Trade	DSE	5	4

The course enables the students to familiarize with the basics of international trade. With also aims to impart knowledge regarding balance of trade and exchange rates. It gains insights on WTO and other international agencies.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:**explain the Importance of International Trade in the Global context

**CO2:**define various theories of international trade.

**CO3:**compare Balance of Trade and Balance of Balance of Payment

**CO4:**discuss the functions of International Monetary System

**CO5:**elucidate the Functions and Objectives of World Trade Organization.

### UNIT I : International Trade

**15 Hours**

Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context.

### UNIT II: Theories of International trade

**15 Hours**

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.

### UNIT III : Balance of Payments

**15 Hours**

Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.

### UNIT IV: International Economic Institutions

**15 Hours**

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.

**UNIT V : World Trade Organisation (WTO)****15 Hours**

World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATTs - TRIPS – TRIMS.

**Learning Resources:****Textbook(s)**

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04, 2019

**References:**

1. Paul R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi , 2010
2. Robert J. Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company –California, 2023
3. Mannur, H.G., International Economics – Vikas Publishing House (P) Ltd – New Delhi, 2022
4. Bimal Jaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai, 2019
5. Dr. Aryamala, T., Vijay Nicole, International Trade, Chennai, 2021

**Websites/ e- Learning resources**

1. <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
2. <https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644>
3. [https://www.wto.org/english/thewto\\_e/countries\\_e/india\\_e.html](https://www.wto.org/english/thewto_e/countries_e/india_e.html)

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	1	2	2	2	2	3	1	3
<b>CO2</b>	3	3	2	1	2	2	2	2	2	1
<b>CO3</b>	3	3	1	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	1	1	2	2	3	2	1
<b>CO5</b>	3	2	2	1	2	2	2	3	1	2
<b>Average</b>	3	2.8	1.6	1.4	1.8	2	2	2.6	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3311	Office Management	GE	4	3

This course is aimed at imparting knowledge on the management of Modern Offices. At the end of this course the students can understand and manage an office independently. This course covers the principles of office management, human resource management, office layout and automation and office communication.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** describe the importance of office management

**CO2:** identify the authorities and responsibilities of an office manager.

**CO3:** explain the reasons causes of labour abuses.

**CO4:** enumerate various forms of correspondence

**CO5:** discuss the importance of report writing.

### UNIT I: Office Management

**12 Hours**

Introduction: Meaning, functions and importance of office management office management and organization, Principles of office management and organization, Principal Departments of modern office, Centralization vs. decentralization of office services, Office Records - Filing and Indexing. Retention and weeding out of papers.

### UNIT II: HRM for Office Management

**12 Hours**

HRM for office Management Recruitment, Selection and Training of office staff, Office supervision-duties and responsibilities of supervisory staff, Motivation- Financial and non- financial incentives to subordinates, Office Manager Qualifications and qualities of office manager. The status of office manager in total organization. The authorities and responsibilities of an office manager.

### UNIT III: Office Environment

**12 Hours**

Office layout, Environment and working conditions, Planning and Scheduling Office Work - Office routine, flow of work and office manual, Stationery and forms design and control of office forms. Control over stationery, forms and supplies, Office Automation - Uses and abuses of labour saving appliances, Office appliances typewriter, duplicator, accounting machines, addressing, machines, calculator, franking machine, weighing and folding machine, Dictaphone, cash register, coin sorter, time recorder, photocopier, telephone, facsimile, computer, scanner, printer, letter opener, time and date stamps etc.

**UNIT IV: Office Communication****12 Hours**

Office Communication - Various means of communication- Their use, merits and limitations. Selection of means of communication. Correspondence through Internet, Routine of handling mail, Importance of correspondence in business and Govt. offices, Essentials of good business and official correspondence, Various forms of correspondence.

**UNIT V: Meetings****12 Hours**

Meetings: Definition-Purpose-Types-Procedure For Conducting A Meeting- Meeting Terminologies –Roles of the Chairman/Secretary- Writing The Minutes, Report Writing: Meaning- Types-Parts of a Report-Importance of report writing.

**Learning Resources:****Textbook(s):**

1.Pillai, R.S.N., and Bhagawathy R.S.N, Modern Office Management, S.Chand Publication, 2018

**References:**

1. Sahai I.M., Office Management, Sahitya Bhawan Publication, Agra, 2019
2. Chopra, R.K., & Priyanka Gauri, Office Management, Himalaya Publishing House, 2017
3. Sharma, R.K., & Shashi K. Gupta, and Rahul Sharma, Office Organisation & Management, Kalyani Publications, Kolkata, 2010
4. Krishna Murty, Office Management, S. Chand Publications, New Delhi, 2008
5. Pillai, R.S.N. and Bhagawathy R.S.N, Business Correspondence and office methods, S.Chand Publishers, New Delhi, 2013

**Websites/ e- Learning resources**

1. Modern Office Management (As per CBCS, Odisha) - Pillai R.S.N. & Bagavathi - Google Books
2. Principles of Office Management - Dr. R.C. Bhatia - Google Books
3. SBAA1407.pdf (sathyabama.ac.in)

**Mapping of Courses with PSOs**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	1	1	2	3	1	3	2	2
<b>CO2</b>	3	3	3	1	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	1	3	1	2	2	2
<b>CO4</b>	3	3	3	2	1	3	1	2	3	2

<b>CO5</b>	3	3	2	1	1	3	1	1	1	1
<b>Average</b>	<b>3</b>	<b>2.8</b>	<b>2.2</b>	<b>1.6</b>	<b>1.4</b>	<b>2.8</b>	<b>1.2</b>	<b>2</b>	<b>2</b>	<b>1.8</b>

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3313	Business Organization	GE	4	3

To enable the learners acquaint with the basic principles of business and familiarize them with the different forms of business organisation.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** discuss the objectives of business.

**CO2:** describe the Features of Partnership Deed

**CO3:** differentiate between Partnership and Joint Stock Company

**CO4:** explain the principles co-operative enterprises.

**CO5:** elucidate the problems of public utilities

### UNIT I: Introduction to Business

**12 Hours**

Introduction to business-Evolution- Nature and Scope- Features- Objectives- Classification – Business and Profession – Business Ethics – Social Responsibilities of business

### UNIT II: Sole Proprietorship and Partnership

**12 Hours**

Sole Proprietorship: Features- Advantages and Disadvantages. Partnership: Features-Advantages and Disadvantages- Partnership Deed – Kinds of Partner. Differences between Sole Proprietorship and Partnership.

### UNIT III: Joint Stock Company

**12 Hours**

Joint Stock Company: Features- Advantages and Disadvantages-Classifications. Distinction between Partnership and Joint Stock Company

### UNIT IV: Co-operative Enterprises

**12 Hours**

Co-operative Enterprises: Features- Principles – Advantages and Disadvantages- Requirements – Types.

### UNIT V: Public Companies

**12 Hours**

Public Utilities: Rights – Duties- Problems- Ownership and Management. Public Enterprises: Genesis- Objectives- Achievements –Problems- Solutions- Forms

### Learning Resources:

#### Textbook(s):

1. Sherlaker, S.A., and Sherlaker, V.S., Modern Business Organisation and Management, Himalaya Publishing House, Mumbai, 2018.

#### References:

1. Rao V.S.P, Business Organisation and Management, Taxmann Publications, New Delhi, 2016.
2. Balaji C.D, Business Organisation and Management, Margham Publications, Chennai, 2016.
3. Gupta C.B, Business Organisation and Management, Sultan Chand Publisher, New Delhi, 2023.

#### Websites/ e- Learning resources

1. [https://books.google.com/bz/books?id=Ldjh\\_97MzmIC&printsec=frontcover#v=onepage&q&f=false](https://books.google.com/bz/books?id=Ldjh_97MzmIC&printsec=frontcover#v=onepage&q&f=false)
2. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
3. <https://auccommerceblog.wordpress.com/wp-content/uploads/2019/12/business-organisation-notes.pdf>

#### Mapping of Courses with PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	2	1	2	1	1	1	1	2	2
<b>CO2</b>	3	3	1	1	1	3	1	2	1	1
<b>CO3</b>	3	3	1	1	1	3	1	2	1	2
<b>CO4</b>	3	3	1	1	1	3	1	2	1	1
<b>CO5</b>	3	1	1	3	2	3	2	2	2	2
<b>Average</b>	3	2.4	1	1.6	1.2	2.6	1.2	1.8	1.4	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3255	INTERNSHIP	IS	-	2

To provide students with an opportunity to put into practice skills they have learned

#### Course Outcomes:

After the completion of the internship, the students will be able to

**CO1:** acquire firsthand experience, professional opportunities and personal growth.

**CO2:** improve skills to understand and work with people from diverse backgrounds.

**CO3:** develop skills to recognize aspects of work culture and formal and informal networks.

**CO4:** learn the professional conduct in an organization

**CO5:** gain knowledge about Work Ethos

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	2
<b>CO3</b>	3	3	3	3	1	1	2	2	2	1
<b>CO4</b>	3	3	3	3	1	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1	1.2	2	2.4	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3215	Export Marketing	SEC	3	2

The objective of this course is to gain understanding in the field of export marketing and to provide adequate knowledge in licensing procedures, export financing, export incentives.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** discuss the role of exports in economic development.

**CO2:** explain the export procedures, trade controls, licensing, and customs regulations necessary for legal and efficient export operations.

**CO3:** explore various export financing options.

**CO4:** describe about export incentives.

**CO5:** identify the institutions promoting export.

### UNIT I: Export Marketing

**9 Hours**

Role of Exports in a Developing Economy - Export Marketing Environment- Selection of export markets- Selection of products- Entry into market: Direct and Indirect - Pre shipment Inspection.

### UNIT II: Export Procedures

**9 Hours**

Exports Procedure under regulations - Export Trade Control - Categories of exporters - OGL Licensing Procedure - code numbers - Export Declaration Forms - customs regulations.

### UNIT III: Export Finance

**9 Hours**

Export finance- commercial banks - ECGC- EXIM Bank - Market Development Fund

### UNIT IV: Export Incentives

**9 Hours**

Export Incentives - Cash Compensatory Support - Replenishment Licenses - Duty drawback central excise rebate

### UNIT V: Promotion Institutions

**9 Hours**

Promotion Institutions -Ministry of Commerce - Commodity Boards - Export Promotional Council -Trade Development Authority - Directorate of Fairs and Exhibitions – EPZ - Regional Groups - Consultancy Services

### Learning Resources:

#### Textbook(s):

1. Francis Cherunilam, International Marketing, Himalaya Publishing House, New Delhi, 2021

#### References:

1. Bhattacharya, International Trade, Chand & Sons, New Delhi, 2012
2. Balagopal, T.A.S., Export Management, Himalaya Publishing House, New Delhi, 2016.
3. Yuvaraj, International Marketing, Tamilnadu book house, Chennai, 2012

#### Websites/ e- Learning resources

1. <https://egyankosh.ac.in/bitstream/123456789/90052/3/Unit-7.pdf>
2. <https://www.simplynotes.in/e-notes/mbabba/international-business-management/international-marketing/>
3. [https://www.tutorialspoint.com/international\\_marketing/international\\_marketing\\_eprg\\_framework.htm](https://www.tutorialspoint.com/international_marketing/international_marketing_eprg_framework.htm)

#### Mapping of Courses with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
<b>CO1</b>	3	3	3	2	1	1	2	1	2	1
<b>CO2</b>	3	3	3	2	1	2	2	2	1	2
<b>CO3</b>	3	1	2	2	1	3	2	1	1	2
<b>CO4</b>	3	2	3	3	2	3	1	2	1	2
<b>CO5</b>	2	2	1	2	1	1	2	1	1	1
<b>Average</b>	2.8	2.2	2.4	2.2	1.2	2	1.8	1.4	1.2	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3602	Cost Accounting-II	Core	6	6

This course aims to enable the learner's to impart knowledge of cost accounting standards and to familiarize them with the different forms of costing like contract, process, operational costing and standard costing.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** differentiate between CAS and FAR Regulations

**CO2:** apply the knowledge of contract costing.

**CO3:** analyze the concepts of process costing.

**CO4:** prepare operating cost statement.

**CO5:** calculate variances.

### UNIT I: Job and Contract Costing

**18 Hours**

Job Costing – Definition – features – calculation of job costing- Contract Costing: Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.

### UNIT II: Process Costing

**18 Hours**

Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.

### UNIT III: Operation Costing

**18 Hours**

Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.

### UNIT IV: Standard Costing

**18 Hours**

Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

### UNIT V: Cost Accounting Standards

**18 Hours**

An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards -Responsibility Accounting and Divisional Performance Measurement.

**Learning Resources:****Textbook(s)**

1. Murthy, A. & Gurusamy, S., Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai,2014

**References:**

1. Jain, S.P. and Narang, K.L. Cost Accounting. Kalyani Publishers. New Delhi,2023
2. Khanna, B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi,2016
3. Dr. Maheswari, S.N., Principles of Cost Accounting, Sultan Chand publications, New Delhi,2023
4. Reddy, T.S. and Hari Prasad Reddy, Y., Cost Accounting, Margham publications, Chennai,2022
5. Iyengar, S.P., Cost Accounting, Sultan Chand Publications, New Delhi, 2023

**Websites/ e- Learning resources**

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	1	3	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	3
<b>CO5</b>	3	3	2	2	1	2	2	3	1	3
<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	2.4

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3604	Income Tax Law and Practice –II	Core	6	6

The course will equip students to gain a deeper knowledge about the provisions relating to set off and carry forward of losses, and deductions from Gross Total Income. They will get familiar with the laws relating to, assessment of individuals, firms, association of persons, body of individuals, companies and understand the administration of the income tax.

### **Course Outcomes:**

At the end of the course, students will be able to

**CO1:** recall the provisions relating to the clubbing of income and set off and carry forward of losses.

**CO2:** apply the knowledge relating to deductions from Gross Total Income

**CO3:** analyse the provisions regarding assessment of individuals and firms.

**CO4:** compute the total income of association of persons, body of individuals and companies.

**CO5:** understand the administration of Income Tax Act.

### **Unit I: Clubbing of Income and Set Off & Carry Forward of Losses**

**18 Hours**

Clubbing of Income – Concept – Deemed Income - Set-off and Carry Forward of Losses: Intra Head Set Off – Inter Head Set Off – Carry Forward of Losses – Order of Set Off

### **Unit II: Deductions from Gross Total Income**

**18 Hours**

Gross Total Income vs Total Income - Deductions from Gross Total Income - Deductions u/s 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U.

### **Unit III: Assessment of Individuals and Firms**

**18 Hours**

Assessment of Individuals: Meaning- Total Income of an Individual - Tax Rates- Computation of Total Income and Tax Liability of Individual (Old Tax Regime and New Tax Regime). Assessment of Firms - Meaning- Kinds of Partnership firms – Assessment as Firms - Computation of Total Income of a firm - Computation of Income of Partner from Firm.

### **Unit IV: Assessment of Association of Persons, Body of Individuals and Companies**

**18 Hours**

Assessment of Association of Persons and Body of Individuals: Meaning – Computation of PF AOP'S Business Income and Total Income- Computation of Tax Liability of Firm and AOP – Computation of Tax Liability of BOI. Assessment of Companies : Meaning – Classification of Companies – Computation of

Gross Total Income of a Company – Computation of Book Profit - Computation of Minimum Alternate Tax (MAT) - Computation of Total Income and Tax Liability of Companies.

### Unit V: Income Tax Authorities and Assessment Procedures

18 Hours

Income Tax Authorities: Introduction – Appointment – CBDT – Powers - Assessing Officer – Jurisdiction – Powers of Assessing Officer. Procedure for Assessment: Meaning – Types –Stages. Filing of Return: Meaning – Types – E-Filing of Return – Procedure - Due Dates of Filing - Permanent Account Number (PAN) – TDS – TCS – Advance Payment of Tax.

### Learning Resources:

#### Textbook(s)

1. Reddy, T.S. and Hari Prasad Reddy, Y., Income Tax Law and Practice, Margham Publications, Chennai, Relevant Assessment Year.

#### References

1. Vinod K Singhania. Students Guide to Income Tax , Taxman’s, New Delhi 2018, Relevant Assessment Year Edition
2. .Gaur, V.P, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. Relevant Assessment Year Edition
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. Relevant Assessment Year Edition

#### Websites/ e-Learning Resources

1. <https://www.icai.org/post/19154>
2. <https://www.investopedia.com/terms/c/capitalgain.asp>
3. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>

### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	3	1	2
<b>CO2</b>	3	3	3	3	2	2	1	3	2	2
<b>CO3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	1
<b>CO5</b>	3	3	2	2	1	2	2	3	1	2

<b>Average</b>	3	3	2.6	2.6	1.6	2	1.4	2.8	1.6	1.8
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**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3606	PROJECT	Core	6	6

To impart practical knowledge to the students about the research in various areas of commerce .

#### Course Outcomes:

After the completion of the project, the students will be able to

**CO1:** acquaint with conventional as well as contemporary areas in the discipline of Commerce.

**CO2:** familiarize the role of regulatory bodies in corporate and financial sectors.

**CO3:** recognize the emerging areas in financial reporting, Accounting for E-commerce business, value added statements and Integrated Reporting.

**CO4:** get insights about the emerging trends in Marketing, Human Resource Management etc

**CO5:** expose to the practical aspects of the organizational behavior

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	2
<b>CO3</b>	3	3	3	3	2	1	2	2	2	1
<b>CO4</b>	3	3	3	3	2	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1.4	1.2	2	2.4	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3408	Financial Management	DSE	5	4

This course aims to enable the students to apply the fundamental concepts and tools of finance in investment vision, financial decision and dividend decisions.

### Course Outcomes:

At the end of the course, students will be able to

- CO1:** recall the concepts in financial management.
- CO2:** apply the various capital structure theories.
- CO3:** identify capital budgeting techniques to evaluate investment proposals.
- CO4:** determine dividend pay-outs.
- CO5:** calculate working capital of an organization.

### UNIT I: Introduction

**15 Hours**

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth Maximization – Components of Financial Management.

### UNIT II: Financial Decision

**15 Hours**

Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure - Cost of Capital – Meaning - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage on EPS.

### UNIT III: Investment Decision

**15 Hours**

Capital Budgeting - Meaning - Process – Cash Flow Estimation- Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).  
Discounted Cash-flow Methods: Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index.

### UNIT IV: Dividend Decision

**15 Hours**

Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.

### UNIT V: Working Capital Decision

**15 Hours**

Working Capital - Meaning and Importance – Factors Influencing Working Capital – Determining -Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.

**Learning Resources:****Textbook(s):**

1. Dr. Maheshwari, S.N., Elements of Financial Management, Sultan Chand & Sons, New Delhi, 2019

**References:**

1. Khan, M.Y., and .Jain, P.K, Financial Management, McGraw Hill Education, Noida, 2018
2. Pandey, M., Financial Management, Vikas Publications, Noida, 2021
3. Dr. Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai, 2015
4. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi, 2020

**Websites/ e- Learning resources**

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

**Mapping of Courses with PSOs**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	2	2	1	1	1	3	1	2	1
<b>CO2</b>	3	3	3	2	1	1	2	1	2	2
<b>CO3</b>	3	3	3	2	2	2	1	2	2	2
<b>CO4</b>	3	2	1	2	2	2	1	2	2	1
<b>CO5</b>	3	2	2	1	1	2	2	1	2	1
<b>Average</b>	3	2.4	2.2	1.6	1.4	1.6	1.8	1.4	2	1.4

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3410	Marketing Management	DSE	5	4

This course aims to understand the conceptual framework of marketing and its applications in decision making under various environmental constraints

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** explain about various functions of marketing

**CO2:** compare Branding and Packaging

**CO3:** communicate about the factors influencing the choice of channels

**CO4:** outline the Forms of Promotion

**CO5:** discuss the Issues and Developments in Marketing

### UNIT I : Introduction

**15 Hours**

Meaning - Definition - Core Concepts – Evolution – Importance – Marketing Functions – Goods – Classification of Goods- Markets – Kinds – Market Segmentation – Meaning – Basis of Segmentation. – Prospects and Challenges of Marketing.

### UNIT II : Planning and Development

**15 Hours**

Definition – Product Mix- Product Planning – Product Life Cycle – Product Development – Pricing – Kinds of Pricing – Problems in Pricing – Legal Restrictions of Pricing – Branding and Packaging

### UNIT III :Channels of Distribution

**15 Hours**

Definition – Nature- functions – importance- Kinds of channel members- functions of channel members- factors influencing the choice of channels - Structure and Design of Marketing Channels -Channel co-operation

### UNIT IV Promotional Activities

**15 Hours**

Meaning – Objectives - Need and Importance- Promotion mix – Forms of Promotion : Advertising, Personal selling, Sales promotion, Publicity and Public relations. Determining Advertising Budget - Advertising Copydesigning and testing - Media selection - Advertising effectiveness - Sales promotion Tools and techniques.

### UNIT V: Marketing Research & Trends in Marketing

**15 Hours**

Meaning, Scope, Marketing research process. Marketing organisation and control: organizing and controlling marketing operations. Issues and Developments in Marketing: Social, ethical and legal aspects of

marketing. Marketing of services, International marketing, Green marketing, Cyber marketing, Multi level marketing, Relationship marketing.

### Learning Resources:

#### Textbook(s):

1. Pillai R. S. N & Bagavathi, Modern Marketing Principles and Practices, S. Chand & Co Pvt. Ltd, New Delhi, 2018

#### References:

1. Paul Baines, Chris Fill, Kelly Page, Marketing, Asian edition, Oxford University Press, 5th edition, 2019.
2. Ramasamy, V.S, Namakumari, S, Marketing Management: Global Perspective Indian Context, Macmillan Education, New Delhi, 6th edition, 2018.
3. NAG . A, Marketing successfully- A Professional Perspective, Macmillan 2008.
4. Micheal R.Czinkota, Masaaki Kotabe, Marketing Management, Vikas Thomson Learning, 2nd edition 2006.
5. Philip Kotler , Gay Armstrong, Prafulla Agnihotri, Principles of marketing, 7th edition, 2018.

#### Websites/ e- Learning resources

1. <https://josephscollege.ac.in/lms/Uploads/pdf/material/MM.pdf>
2. <https://dpvipracollege.in/wp-content/uploads/2023/01/Marketing-Management.pdf>
3. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA2SemesterCommon/3MarketingManagementPartI.pdf>

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	2	2	2	2	2	3
<b>CO2</b>	3	3	3	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	3	3	3	1	2	1	3	2	2
<b>CO5</b>	3	3	2	2	2	2	2	2	2	2
<b>Average</b>	3	3	2.6	2.6	1.8	2	1.8	2.6	2	2.4

3 – Strong, 2- Medium, 1- Low

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3312	Business Correspondence	GE	4	3

The objective of the course is to equip the students to develop communication skills required to work in an organization. This course focuses on business letters namely letter of inquiry, offer and acceptance, complaints, claims and adjustments, credit and collection letters.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** recall the concepts of business correspondence.

**CO2:** apply the various types of business letters.

**CO3:** explain the various types of enquiries.

**CO4:** discuss the techniques of life insurance correspondence.

**CO5:** describe the various agency correspondences.

### UNIT I: Commercial Correspondence

**12 Hours**

Commercial correspondence – meaning & introduction – qualities of a good businessletter – form & lay out of business letters – various occasions for drafting business letters.

### UNIT II: Letters

**12 Hours**

Circular letters, sales letters - trade enquiries, offers & quotations (terms used in offers and quotations) - order letters

### UNIT III: Enquiries and Inquiries

**12 Hours**

Credit and status enquiries – replies to status inquiries, collection letters – collection process, features of collection letter, complaints and adjustments

### UNIT IV: Banking and Insurance Correspondence

**12 Hours**

Banking correspondence – customer to bank and bank to customer, insurance correspondence – life insurance – opening a policy.

### UNIT V: Agency Correspondence

**12 Hours**

Agency correspondence, correspondence with government, export import correspondence, letters for job situations.

### Learning Resources:

#### Textbook(s)

1. Korlahalli, J.S. & Rajendra Pal, Essentials of Business Communication, Sultan Sons, New Delhi, 2011

**References:**

1. Hoami Pradan, Business Communication, Himalaya Publishing House, NewDelhi, 2015
2. Nicky Stanton, Mastering Communication, McMillan Pvt. Ltd., New Delhi, 2015
3. Ray S. M. & Roy, Urmila, Business Communication, Himalaya Publishing House, New Delhi, 2011
4. Asha Caul, Business Communication, Prenttice Hall of India Pvt., Ltd., New Delhi,2015

**Websites/ e- Learning resources**

1. Business Communication: Business communication self learning material | PDF (slideshare.net)
2. (PDF) Business Communication Self-Learning Material | Ketansinh Gadaria - Academia.edu
3. Business Communication Semester I notes.pdf (rapodar.ac.in)

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	3	2	1	1	3	1	3	2	2
<b>CO2</b>	2	2	3	3	2	3	2	3	1	2
<b>CO3</b>	3	3	3	3	3	3	2	2	1	1
<b>CO4</b>	3	3	2	1	3	3	1	2	2	1
<b>CO5</b>	2	2	1	1	2	3	2	2	1	2
<b>Average</b>	2.6	2.6	2.2	1.8	2.2	3	1.6	2.4	1.4	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3314	Retail Marketing	GE	4	3

The objective of this course is to impart a thorough knowledge on the functions of retail marketing and store management in India. This one semester course enhances the skills of the students in retail marketing. This course also helps the learners to identify different types of consumers, retail formats and the strategies to be adopted at various situations.

### Course Outcomes:

At the end of the course, students will be able to

**CO1:** explain the importance of retailing.

**CO2:** identify the factors influencing consumers buying behaviour

**CO3:** discuss the various types of layouts

**CO4:** examine the strategies of sales promotion.

**CO5:** highlight the emerging trends in online retailing.

### UNIT I: Retailing

**12 Hours**

Retailing Definition & Importance, Role, Relevance & Trends - Indian vs. Global Scenario Types of Retailing - Store Retailing - Non Store Retailing-Types of retail formats - Franchising in retailing

### UNIT II: Retail Customers

**12 Hours**

Retail Customer - types - consumers' buying behaviour - factors influencing – buying behaviour- Segmentation - positioning - Retail organization structure

### UNIT III: Location

**12 Hours**

Location-Factors affecting retail location decision - Site selection - Factors affecting site selection - Steps in selecting site - Location based retail strategies - Store design- Interiors & exteriors Store layout -Types of layouts - Factors affecting store layout - Store Façade

### UNIT IV: Sales Promotion

**12 Hours**

Sales promotion - Advertising - Public relation - Personal Selling - Retail Strategies - Differentiation strategies - Pricing strategies - Expansion Strategies - Growth strategies

**UNIT V: Globalization****12 Hours**

Globalization and changing retail formats – Online retailing - International Retailing – Opportunities and Challenges - Market entry formulas - New customized formats.

**Learning Resources:****Textbook(s):**

1. Gibson Vedamani, Retail Management, Jaico Publishing House, 4th Edition, Mumbai, 2006

**References:**

1. Swapna Pradhan, Retailing Management, Tata Mcgraw Hill, 2020
2. Michael Levy Barton A. Weitz Barton A. Weitz, Retail Management 7th Edition, Mcgraw-hill College, 2023.
3. David Gilbert, Retail Marketing Management, Pearson Higher Education, New York, 2006
4. Lamba, A.J., The Art of Retailing, Tata Mgraw Hill, 2008

**Websites/ e- Learning resources**

1. [https://backup.pondiuni.edu.in/storage/dde/downloads/markiii\\_rm.pdf](https://backup.pondiuni.edu.in/storage/dde/downloads/markiii_rm.pdf)
2. <https://www.wdgconsulting.com/factors-to-consider-when-selecting-retail-store-locations/>
3. <https://www.retaildogma.com/online-retail/>
4. <https://www.salarybox.in/blog/challenges-and-opportunities-in-the-indian-retail-sector/>

**Mapping of Courses with POs**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO1</b>	3	2	1	2	2	1	1	3	1	2
<b>CO2</b>	3	1	2	1	3	1	3	1	2	1
<b>CO3</b>	3	1	1	1	1	1	3	2	1	2
<b>CO4</b>	2	1	3	2	1	3	1	3	1	1
<b>CO5</b>	3	1	2	2	1	1	1	3	1	2
<b>Average</b>	2.8	1.2	1.8	1.6	1.6	1.4	1.8	2.4	1.2	1.6

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk	Credits
24COM/CME3266	Professional Competency Skill	SEC	3	2

Embarking on a career in commerce holds promising opportunities for steady growth and professional development. As a commerce graduate, it is essential to delve into the realms of financial information, transactions, economic value, trade, and accounting.

#### Course Outcomes:

At the end of the course, students will be able to

**CO1:** impart Long-Term Planning Skills

**CO2:** familiarize the Basic Knowledge of Taxes & investment.

**CO3:** exposed to Team Management and Leadership techniques

**CO4:** get insights about the Fundamentals of Laws and Ethics

**CO5:** identify various promotional tools and techniques

#### Mapping of Courses with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7	PSO8	PSO9	PSO10
<b>CO1</b>	3	3	2	2	1	2	2	2	1	1
<b>CO2</b>	3	3	3	3	1	1	2	2	2	2
<b>CO3</b>	3	3	3	3	1	1	2	2	2	1
<b>CO4</b>	3	3	3	3	1	1	2	3	2	2
<b>CO5</b>	3	3	2	2	1	1	2	3	1	1
<b>Average</b>	3	3	2.6	2.6	1	1.2	2	2.4	1.6	1.6

**3 – Strong, 2- Medium, 1- Low**

**Department of Commerce (UG)****Value Added Courses****w.e.f. 2024-2025**

<b>Sem</b>	<b>Course No.</b>	<b>Course Title</b>	<b>Hours/Wk</b>	<b>Credits</b>
2	24COM/CME122V	Sustainable Marketing	2	2
3	24COM/CME221V	FOREX Management	2	2
5	24COM/CME321V	Emotional Intelligence for Managerial Effectiveness	2	2

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24COM/CME122V	Sustainable Marketing	Value Added Course	2	2

To enable the students to increase awareness of environmental degradation, decline of natural systems and resources along with community, national and global social inequalities has emphasized the need for sustainable business practices.

### Course Outcomes:

At the end of the Course, Students will be able to

**CO1:** explain the concept of sustainable marketing

**CO2:** discuss the concept of a sustainable marketing strategy

**CO3:** analyze the relationship between business and society

**CO4:** enumerate the principles of responsible business

**CO5:** identify the knowledge of sustainable marketing communication

### UNIT –I Sustainable Marketing

**6 Hours**

Introduction – Evolution – Definition – Nature – Elements – Sustainable Marketing vs. Traditional Marketing - Global problems and Opportunities.

### UNIT –II Sustainable Marketing Strategy

**6 Hours**

Meaning – Definition – Process of Implementing Strategy – Sustainable Branding - sustainable Packaging – Sustainable Labelling

### UNIT – III Sustainable Product & Place

**6 Hours**

Definition – Meaning – Characteristics – Process of Sustainable new product development -Needs of SNPD – Marketing Channels: Sustainability in value chain –Reverse Logistics – Value Circle

### UNIT –IV Sustainable Price & Promotion

**6 Hours**

Meaning – Objective – types of sustainable pricing - factors influencing - Barriers to Sustainable pricing. Sustainability in Promotion: Personal selling –Advertisement – Appeals – Public Relation – Promotion – Trade Show.

**UNIT – V Sustainable Consumer Behaviour & Ethics****6 Hours**

Consumer Engagement – Consumer Motivation - Process of Sustainable consumption – Ethics in Sustainable Marketing – Responsibilities in Society , Business and Consumer – Barriers to success.

**Learning Resources:****Text Book**

1. Sustainable Marketing – Diane Martin , Data John Schouten- Pearson publication 2015 first edition, New Delhi.

**Reference books**

1. Sustainable Marketing Pearson New International Edition By Diane Martin , John Schouten 2013.
2. Sustainability Marketing New Directions and Practices By Rishi Raj Sharma , Tanveem Kaur , Amanjot Singh , Syan 2021.
3. Sustainable Marketing How to drive Profit By Michaelle Carvell, Gemma Butler, Geraint Evan 2021.

**Websites/ e-Learning Resources**

1. <https://study.com/academy/lesson/sustainability-marketing-definition-strategies-example.html>
2. <https://www.banzai.io/blog/sustainable-marketing-strategies>
3. <https://mrryanjcb.weebly.com/lo-19---ethical-and-sustainable-consumer.html>

**CO – PO MAPPING TABLE**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO 1</b>	3	3	1	2	1	2	3	2	1	2
<b>CO 2</b>	3	3	2	2	1	2	3	3	2	1
<b>CO 3</b>	3	3	1	2	1	1	3	2	2	2
<b>CO 4</b>	3	3	2	2	1	2	2	3	2	2
<b>CO 5</b>	3	3	2	2	1	1	2	2	1	2
<b>Average</b>	<b>3</b>	<b>3</b>	<b>1.6</b>	<b>2</b>	<b>1</b>	<b>1.6</b>	<b>2.6</b>	<b>2.4</b>	<b>1.6</b>	<b>1.8</b>

**3 – Strong, 2- Medium, 1- Low**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24COM/CME221V	FOREX Management	Value Added Course	2	2

This value added course provides the students with an elaborate knowledge on the management of Foreign exchange. It also focuses on practical aspects Foreign exchange transactions and conquers the complexities of FOREX management.

### **COURSE OUTCOMES**

At the end of the Course, Students will be able to

**CO1:** discuss the role of Reserve Bank of India in Foreign Exchange

**CO2:** explain the cause and effect of fluctuations in FOREX

**CO3:** demonstrate the FOREX Trading

**CO4:** calculate the Rupee Value

**CO5:** identify appropriate e-payment system.

### **UNIT I: Foreign Exchange**

**6 Hours**

Foreign Exchange - Meaning – Concept – Evolution - Scope – Significance - Factors affecting Currency Value – Effect of Inflation on Foreign Exchange - Foreign Exchange Problems in India – Role of RBI in FOREX.

### **UNIT II: Foreign Exchange Rates**

**6 Hours**

Foreign Exchange Rates – Concept – Determinants- Types – Floating – Pegged Float – Fixed. Evolution of India's Exchange Rate System - Exchange Rate Management in India -International Monetary System - Gold Standards - Fluctuations in Foreign Exchange Rate -Causes - Effects.

### **UNIT III: FOREX Trading**

**6 Hours**

FOREX Trading – Concept - Infrastructure and Networks - Direct and Indirect Quotas – Speculation - Types of Speculators - Computerized Trading Programme.

### **UNIT IV: Indian FOREX Market**

**6 Hours**

Indian FOREX Market - Foreign Exchange Administration - Setting up and Operating a Forex Dealership - Convertibility of Rupees on Current Account - Convertibility of Rupee on Capital Account.

**UNIT V: Payment Options In Currency Exchange****6 Hours**

Payment Options In Currency Exchange - Credit Card Deposits – Money Bookers - Pay Pal – e-wallets – Web Money – UPI -Western Union – Money Gram - VISA – MASTER CARD.

**Learning Resources:****Text Book(s)**

1. Financial Treasury & Forex Management, N S Zad Anand V. Shah , Taxmann Publications, 2nd Edition 2018.

**References**

1. Aggarwal S.K and Abha Aggarwal, Financial Treasury and Forex Management, Reliance Publications, 10th Edition 2019
2. Abhishek Mittal, Pooja, Financial, Treasury & Forex Management, Law House Publication, 2018
3. Jeevanandan, C, Foreign Exchange and Risk Management, Sultan Chand and Sons, New Delhi, 2017
4. Principles of Foreign Exchange, Chatterjee, Himalaya Publishing House, Bombay, 2016

**Websites/ e-Learning Resources**

1. <https://byjus.com/commerce/foreign-exchange-rate/>
2. [https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv\\_forex.pdf](https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv_forex.pdf)
3. <https://www.investopedia.com/terms/c/currencyoption.asp>

**CO – PO MAPPING TABLE**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO 1</b>	3	3	2	2	2	3	2	2	1	2
<b>CO 2</b>	3	3	3	3	2	3	2	2	2	1
<b>CO 3</b>	3	3	3	3	2	2	1	2	2	2
<b>CO 4</b>	3	3	3	3	1	2	2	3	2	2
<b>CO 5</b>	3	3	2	2	1	2	2	3	1	2
<b>Average</b>	<b>3</b>	<b>3</b>	<b>2.6</b>	<b>2.6</b>	<b>1.6</b>	<b>2.4</b>	<b>1.8</b>	<b>2.4</b>	<b>1.6</b>	<b>1.8</b>

**Strong – 3    Medium – 2    Low – 1**

Course Code	Name of the Course	Category	Hours/Wk.	Credits
24COM/CME321V	Emotional Intelligence for managerial Effectiveness	Value Added Course	2	2

Provides managers with the essential skills and knowledge to effectively navigate and motivate their teams through the power of emotional intelligence

**Course Outcomes:**

At the end of the course, students will be able to

**CO1:** explain the concept of emotional intelligence, its models and components

**CO2:** discuss the significance of emotional intelligence in self-growth and building effective relationships.

**CO3:** describe the concept of Social Awareness

**CO4:** identify Strategies to develop and enhance emotional intelligence

**CO5:** analyze the competence for personal and managerial effectiveness.

**UNIT-1 Fundamentals of Emotional Intelligence**

**6 Hours**

Nature and Significance - Models of emotional intelligence: Ability, Trait and Mixed - Building blocks of emotional intelligence: self-awareness, self-management, social awareness, and relationship management

**UNIT-II Personal Competence**

**6 Hours**

Self Awareness: Observing and recognizing one's own feelings, Knowing one's strengths and areas of development - Self Management: Managing emotions, anxiety, fear, and anger

**UNIT-III Social Competence**

**6 Hours**

Social Awareness: Others' Perspectives, Empathy and Compassion- Relationship Management: Effective communication, Collaboration, Teamwork and Conflict management

**UNIT-IV Emotional Intelligence Measurement and Development**

**6 Hours**

Measurement and Development - Measures of emotional intelligence Strategies to develop and enhance emotional intelligence

**UNIT V: Managerial Effectiveness:****(6 Hours)**

Managerial Effectiveness: Challenges faced by Organisations & expectations from practicing Managers- Improving Effectiveness: Understanding Organizational goals, Creativity, Optimising resources, Execution Skills (PDCA Cycle)

**Learning Resources:****Text Book**

1. Dr. Mayura Kemkar , Emotional Intelligence for Managerial Effectiveness “Spirituality Matters as Well”, Neurarks Publishers, 2022

**References**

1. Working with Emotional Intelligence - Daniel Goleman Jack Welch on Leadership : Executive Lessons from the Master CEO by John A. Byrne, Jack Welch Crown Publishing Group, 2017
2. Leadership: The Power of Emotional Intelligence by Daniel Goleman The Brain and Emotional Intelligence: New Insights by Daniel Goleman Savitribai Phule Pune University – MBA Revised Syllabus 2016 – 17 Page 104 The Emotionally Intelligent Workplace by Daniel Goleman, 2011
3. Goleman, D. Emotional Intelligence (10th ed.). Bantam Books, 2007
4. Emotional Intelligence: Key Readings on the Mayer and Salovey Model, National Professional Resources Inc./Dude Publishing, 2004

**Websites/ e-Learning Resources**

1. [http://www.unh.edu/emotional\\_intelligence/ei%20Reprints/EIpubs%201990-1999.htm](http://www.unh.edu/emotional_intelligence/ei%20Reprints/EIpubs%201990-1999.htm)
2. <http://www.dirjournal.com/guides/emotional-intelligence/>
3. <http://www.byronstock.com/emotional-intelligence-blog/>
4. <http://completeintelligence.com/blog/just-what-is-emotional-intelligence/>

**CO – PO Mapping**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PO9</b>	<b>PO10</b>
<b>CO 1</b>	3	3	1	2	1	2	3	2	1	1
<b>CO 2</b>	3	3	2	2	1	2	3	3	2	1
<b>CO 3</b>	3	3	1	2	1	1	3	2	2	1
<b>CO 4</b>	3	3	2	2	1	2	2	3	2	1
<b>CO 5</b>	3	3	2	2	1	1	2	2	1	1
<b>Average</b>	<b>3</b>	<b>3</b>	<b>1.6</b>	<b>2</b>	<b>1</b>	<b>1.6</b>	<b>2.6</b>	<b>2.4</b>	<b>1.6</b>	<b>1</b>

**3 – Strong, 2- Medium, 1- Low**