

**ST.MARY'S COLLEGE (AUTONOMOUS),
THOOTHUKUDI
(Re-accredited with "A +" Grade by NAAC)
(Affiliated to Manonmaniam Sundaranar University)**

SYLLABUS



B.COM

School of Management & Economics

(Choice Based Credit System)

(w.e.f 2023)

Programme Outcome

PO No.	After completion of the Undergraduate programme the students of St. Mary's College will be able to
PO 1	acquire an in-depth domain knowledge and a comprehensive knowledge of various disciplines to become skilled professionals
PO 2	enrich their communicative skills, and enhance their creative, numerical, analytical and problem solving skills
PO 3	gain potential skills to excel in digital literacy, team management, scientific reasoning, research and self-directed life-long learning to emerge as entrepreneurs
PO 4	be aware of the environment with a social responsibility for the well-being of humanity and the planet at large
PO 5	be an empowered, economically independent woman with a global perspective to emerge holistically in the egalitarian society

Programme Specific Outcome

PSO -1	Upon completion of B.Com Degree programme, the graduates will be able to,	PO Mapped
PSO - 1	build a strong foundation of knowledge indifferent areas of commerce	PO - 3
PSO - 2	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and writing skills in business communication	PO - 1
PSO - 3	develop the skill and attitude for working effectively and efficiently in an enterprise and apply the concepts and techniques learnt in business	PO - 5
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students	PO - 4
PSO - 5	evaluate different problems using analytical, creative and integrative abilities	PO - 2

St. MARY'S COLLEGE (AUTONOMOUS), THOOTHUKUDI
Bachelor of Commerce Course Structure (w.e.f 2023)

Semester – I

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	23ULTA11	,f;fhy ,yf;fpak; : (nra;As;> ,yf;fzk;> ,yf;fpa tuyhW> rpWfij)	6	3	25	75	100
	French	23ULFB11	Foundation Course -French I					
II	General English	23UGEN11	Poetry, Prose, Extensive Reading and Communicative English - I	6	3	25	75	100
III	Core – I	23UCOC11	Financial Accounting - I	5	4	25	75	100
	Core – II	23UCOC12	Principles of Management	5	4	25	75	100
	Generic Elective I	23UCOE11	Business Communication	4	3	25	75	100
IV	Skill Enhancement Course - I	23UCOS11	MS Office	2	2	20	30	50
	Foundation Course	23UCOF11	Fundamentals of Business Studies	2	2	20	30	50
Total				30	21			

Semester – II

Part	Subject	Subject Code	Title of the Paper	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	23ULTA21	rka ,yf;fpaq;fs; : (nra;As;> ,yf;fzk;> ,yf;fpa tuyhW)	6	3	25	75	100
	French	23ULFB21	Foundation Course: French -II					
II	General English	23UGEN21	Poetry, Prose, Extensive Reading, and Communicative English -II	6	3	25	75	100
III	Core – III	23UCOC21	Financial Accounting II	5	5	25	75	100
	Core – IV	23UCOC22	Business Law	5	5	25	75	100
	Generic Elective II	23UCOE21	Insurance and Risk Management	4	4	25	75	100
IV	Skill Enhancement Course - II	23UCOS21	Computerized Accounting with Tally	2	2	20	30	50
	Skill Enhancement Course - III	23UCOS22	Leadership Quality And Development	2	2	20	30	50
			Total	30	24			

Semester III

Part	Components	Course Code	Course Title	Hrs/ Week	Credits	Max.Marks		
						CIA	ESE	Total
I	Tamil/	23ULTA31	fhg;gpa ,yf;fpaq;fs; : nra;As;>,yf;fzk;> ,yf;fpa tuyhW> Gjpdk;	6	3	25	75	100
	French	23ULFB31	French Literature and Grammar I					
II	General English	23UGEN31	English Poetry, Prose, Extensive Reading and Communicative English – III	6	3	25	75	100
III	Core - V	23UCOC31	Corporate Accounting	5	5	25	75	100
	Core - VI	23UCOC32	Digital Banking	4	3	25	75	100
	Generic Elective III	23UCOE31	Business Mathematics	4	3	25	75	100
	NME I	23UCON31	Principles of Accountancy	2	2	20	30	50
IV	Skill Enhancement Course IV (Discipline Specific)	23UCOS31	Career Skills	2	2	20	30	50
	Ability Enhancement Course I	23UAYM31	Yoga and Meditation	1	1	20	30	50
	Self-Study/MOOC/ Internship (Compulsory)	23UCOSS1	Consumer Protection Act		+2		50	50
Total				30	22+2			

Semester IV

Part	Components	Course Code	Course Title	Hrs/ Week	Credits	Max.Marks		
						CIA	ESE	Total
I	Tamil/	23ULTA41	French Literature and Grammar II	6	3	25	75	100
	French	23ULFB41						
II	General English	23UGEN41	English Poetry, Prose, Extensive Reading and Communicative English - IV	6	3	25	75	100
III	Core VII	23UCOC41	Financial Management	5	5	25	75	100
	Core VIII	23UCOC42	Logistics in Shipping Industries	4	3	25	75	100
	Generic Elective IV	23UCOE41	Business Statistics	4	3	25	75	100
	NME II	23UCON41	E-Banking	2	2	20	30	50
IV	Skill Enhancement Course V	23UCOS41	Women Entrepreneurship	2	2	20	30	50
	Ability Enhancement Course (Entrepreneurial Based)	23UACO41	Share Trading Operations	1	1	20	30	50
V	NCC/NSS/Sports				1			
	CDP-Extension Activity				+1			
			Total	30	23+1			

Note: Ability Enhancement course 23UACO41

Evaluation 20: 30 will be done only by the department.

Internal and External examinations will be in the form of Practical / Presentation of models / Reports.

Semester V

Part	Components	Course Code	Course Title	Hrs/ Week	Credits	Max.Marks		
						CIA	ESE	Total
III	Core - IX	23UCOC51	Income Tax Law &Practice-I	6	6	25	75	100
	Core - X	23UCOC52	Special Accounts	6	5	25	75	100
	Core- XI	23UCOC53	Company Law	6	5	25	75	100
	Core- XII	23UCOC54	Cost Accounting	6	5	25	75	100
	Discipline Specific Elective I	23UCOE51/ 23UCOE52	Digital Marketing / Green Marketing	4	3	25	75	100
IV	Ability Enhancement Course	23UAEV51	Environmental Studies	2	1	20	30	50
	Self Study/MOOC/ Internship (Optional)	23UCOSS2	Stress Management		+2			
				30	25+2			

Semester VI

Part	Components	Course Code	Course Title	Hrs/ Week	Credits	Max.Marks		
						CIA	ESE	Total
III	Core -XIII	23UCOC61	Income Tax Law &Practice-II	6	5	25	75	100
	Core- XIV	23UCOC62	Human Resource Management	6	5	25	75	100
	Core- XV	23UCOC63	Management Accounting	6	5	25	75	100
	Core XVI	23UCOP61	Project and Viva Voce	6	5	40	60	100
	Discipline Specific Elective I	23UCOE61/ 23UCOE62	Auditing / Supply Chain Management	4	3	25	75	100
IV	Skill Enhancement Course VI	23UCOS61	Goods and Service Tax	2	2	20	30	50
				30	25			

SEMESTER – I			
Part III CORE- I		FINANCIAL ACCOUNTING - I	
Course Code : 23UCOC11	Hrs/Week :5	Hrs/Sem: 75	Credits: 4

Objectives

Learning Objectives	
1	To understand the basic accounting concepts and standards.
2	To know the basis for calculating business profits.
3	To familiarize with the accounting treatment of depreciation.
4	To learn the methods of calculating profit for single entry system.
5	To gain knowledge on the accounting treatment of insurance claims.

Course Outcomes

CO	Course Outcomes	Knowledge level
CO1	recall the key concepts of financial Accounting, final accounts, depreciation and bills of Exchange, single entry system, royalty and insurance claims.	K1
CO2	illustrate the knowledge in preparing final accounts, depreciation and bills of Exchange, single entry system, royalty and insurance claims.	K2
CO3	classify the various methods of accounting errors, depreciation and bills of Exchange, single entry system, royalty and insurance claims.	K3
CO4	analyse the profit from final accounts, accounts from incomplete records, royalty and insurance claims.	K4
CO5	assess the accounting concepts and conventions, capital and revenue expenditure and receipts, methods of depreciation, single entry system, and accounting treatment for royalty and insurance claims.	K5

SEMESTER – I			
Part III CORE- I FINANCIAL ACCOUNTING - I			
Course Code : 23UCOC11	Hrs/Week :5	Hrs/Sem: 75	Credits: 4

<p>UNIT I Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.</p>
<p>UNIT II Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.</p>
<p>UNIT III Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.</p>
<p>UNIT IV Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.</p>
<p>UNIT V Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)</p>

Theory 20% & Problem 80%

Books for study:

1. Reddy T. S. &Murthy A., (2022), “Advanced Accounting – Volume I,7th Edition, Margham Publications, Chennai.
2. R.L. Gupta and V.K. Gupta, (2016) “Financial Accounting”, Sultan Chand, New Delhi.
3. Dr. Arulanandan and Raman: (2019) Advanced Accountancy, Himalaya Publications, Mumbai.

Reference Books:

1. S. P. Jain and K. L. Narang (2016) Financial Accounting- I, Kalyani Publishers, New Delhi
2. Maheshwari, S.N. Financial Accounting, (2012) Vikas publishing house Pvt.Ltd, Noida.
3. R.L. Gupta and V.K. Gupta, (2016) “Financial Accounting”, Sultan Chand, New Delhi.
4. Vinayagam N. & Charumathi B. (2004), Financial Accounting, S.Chand and Sons, NewDelhi.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO -1	PO -2	PO -3	PO -4	PO -5	PSO -1	PSO-2	PSO-3	PSO-4	PSO-5
CO1	3	2	1	1	1	3	2	1	2	3
CO2	2	3	2	2	2	2	3	2	1	1
CO3	3	1	2	2	1	3	2	2	1	1
CO4	3	3	1	1	1	2	3	2	1	1
CO5	3	3	2	1	1	3	3	2	1	1
Ave.	2.8	2.4	1.6	1.4	1.2	2.6	2.6	1.8	1.2	1.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-I			
Part - III	Core II	Principles of Management	
Course Code:23UCOC12	Hrs/Week:5	Hrs/Sem:75	Credits:4

Objectives

Learning Objectives	
1	To understand the basic management concepts and functions
2	To know the various techniques of planning and decision making
3	To familiarize with the concepts of organisation structure
4	To gain knowledge about the various components of staffing
5	To enable the students in understanding the control techniques of management

Course outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the importance of principles of management	K1
CO 2	paraphrase the importance of planning and decision making in an organization	K2
CO 3	comprehend the concept of various authorizes and responsibilities of an organization.	K3
CO 4	enumerate the various methods of performance appraisal	K4
CO 5	demonstrate the notion of directing, co-coordination and control in the management.	K5

SEMESTER-I			
Part - III	Core II	Principles of Management	
Course Code: 23UCOC12	Hrs/Week:5	Hrs/Sem:75	Credits:4

Unit	Contents	No. of Hours
I	<p>Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F.Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.</p>	15
II	<p>Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.</p>	15
III	<p>Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.</p>	15
IV	<p>Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].</p>	15
V	<p>Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.</p> <p>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].</p>	15

Text Books

1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	2	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	1	1
CO-3	2	1	2	2	3	2	1	2	2	3
CO-4	2	2	3	2	1	1	2	3	2	2
CO-5	2	2	2	3	3	3	3	2	3	3
Ave.	2.4	2.0	2.0	2.0	2.2	2.2	2.2	2.2	2.0	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER I			
Part - III Elective I BUSINESS COMMUNICATION			
Course Code: 23UCOE11	Hrs/Week: 4	Hrs/Sem: 60	Credit: 3

Objectives

Learning Objectives	
1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade
2	To develop the students to understand about trade enquiries
3	To make the students aware about various types of business correspondence
4	To develop the students to write business reports.
5	To enable the learners to update with various types of interviews

Course Outcomes

CO. No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	recall the various contemporary communication methods and technologies used in business and the significance of e communication its application in business settings.	K1
CO-2	review the effective communication principles, including clarity, conciseness and professionalism in various contexts, such as business letters, reports and digital profiles	K2
CO-3	apply practical knowledge and skills in utilizing modern communication methods, including email, video conferencing and social media, to enhance interpersonal and professional communication	K3
CO-4	analyse the ability to compose different types of business letters, such as trade inquiries, orders, complaints and circulars and report writing for clear and persuasive communication	K4
CO-5	assess the comprehensive understanding of specialized correspondence including banking, insurance and company secretarial communications.	K5

SEMESTER I			
Part - III	Elective I	BUSINESS COMMUNICATION	
Course Code:23UCOE11	Hrs/Week: 4	Hrs/Sem: 60	Credit: 3

UNIT 1

Introduction to Business Communication (12hrs)

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 2

Trade Enquiries (12hrs)

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

UNIT 3

Banking & Insurance Correspondence (12hrs)

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 4

Secretarial Correspondence (12hrs)

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 5

Interview Preparation (12hrs)

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile

Books for Study

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	2	1	3	2	3	1	2	2	3
CO-2	2	3	2	2	3	2	2	1	3	2
CO-3	2	3	1	3	1	1	2	3	2	1
CO-4	3	2	3	1	2	2	3	2	3	1
CO-5	3	1	2	2	1	2	2	1	1	3
Ave.	2.4	2.2	1.8	2.2	1.8	2.0	2.0	1.8	2.2	2.0

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
Part IV	SEC I	MS Office	
Course Code: 23UCOS11	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives

Learning Objectives	
1	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet.
2	To equip the students themselves with the skills in MS Excel program.
3	To engage the students themselves with Advanced MS Excel functions which helps in developing multiple worksheets.
4	To identify the names and functions of the Power Point interface and create a slide presentation that includes text, graphics, animation and transition.
5	To plan, design, create, manipulate and analyse and compile data in various ways

CO No.	Upon the completion of this course, the students will be able to	Knowledge level
CO 1	recall the concept of basic formatting procedures in MS Office	K1
CO 2	review the process of incorporating WordArt, SmartArt, formulae and to design the various presentation styles.	K2
CO 3	apply the knowledge of encryption and decryption of files, advanced Excel functions and to design a template in MS PowerPoint	K3
CO 4	examine the mechanism of sharing documents in MS Word, employing mathematical and text functions in MS Excel and establishing presentation styles in MS PowerPoint	K4
CO 5	assess the strategies of mail merge in MS Word, employing financial and logical functions in MS Excel and working on Presentation Layouts	K5

SEMESTER –I			
Part IV	SEC I	MS Office	
Course Code: 23UCOS11	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit	Contents	No. of Hours
I	Microsoft Word -I Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering	6
II	Microsoft Word -II Applying Templates - Formulating Tables – Editing tables –Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document –Mail Merge.	6
III	Microsoft Excel I Microsoft Excel – create a spreadsheet using Auto fill, setting margin ,adding and removing Rows and Columns, creating and copying formulae, changing column width and Row height ,using Auto format, creating and printing chart, Page Layout ,converting files into different format, finding total in rows and columns and Mathematical Expressions such as Add, Subtract, Multiply and Divide.	6
IV	Microsoft Excel-II More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT,RATE,NPER,PV,FV– Logical Functions: AND,FALSE,IF,NOT,OR,TRUE– BAHTTEXT Text Function–LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.	6
V	Microsoft Power Point Applying the Auto-content wizard to Create and Store a presentation - Design template –Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background–Choosing the Presentation Layout –Establishing the Presentation Style;	6

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office2013, Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt.Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office, Bhullar, MS.Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
CO1	3	3	1	3	2	3	3	3	1	3
CO2	3	3	1	3	2	3	2	3	2	2
CO3	3	2	2	2	2	2	2	2	1	3
CO4	2	2	2	3	3	3	2	3	2	3
CO5	3	3	1	3	2	3	2	1	3	2
Average	2.8	2.6	1.4	2.8	2.2	2.8	2.2	2.4	1.8	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –I			
Foundation Course		Fundamentals of Business Studies	
Course Code: 23UCOF11	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives

Learning Objectives	
1	To recall the terminology used in Commerce
2	To understand the concepts of Commerce, Business and Trade
3	To analyse the key elements of branches of Commerce
4	To gain knowledge about accounting, marketing, advertising, auditing, entrepreneurial development and income tax
5	To prepare themselves before the onset of courses for first year degree programme.

Course outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the key concepts in commerce, accounting, marketing, advertising, auditing, entrepreneurial development, and income tax law.	K1
CO 2	review the core concepts of accounting, marketing, advertising auditing, entrepreneurs, income tax and its importance in managing a business.	K2
CO 3	apply the knowledge of various strategies of business in branches of commerce.	K3
CO 4	analyse the theories of marketing, advertising and entrepreneurship and understand their relevance in perspective to the current business scenario.	K4
CO 5	critically think and use problem-solving skills in accounting and computation of income tax, prepare students for roles in diverse business environments.	K5

SEMESTER –I			
Foundation Course		Fundamentals of Business Studies	
Course Code: 23UCOF11	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I Commerce-Introduction (6 Hrs)

Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction (6 Hrs)

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising (6 Hrs)

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer – Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV Auditing & Entrepreneurial Development (6 Hrs)

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing –Basic Principles of Audit- Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur- Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur- Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice (6 Hrs)

Tax history -Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation- Income Tax Authority and Administration-Slab Rate –Filing of Returns-Residential Status

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	1	3	2	2	3	2	1	2	2
CO-2	1	2	2	3	1	2	3	2	1	2
CO-3	3	2	3	2	1	1	3	3	2	1
CO-4	2	3	2	1	2	2	1	3	3	1
CO-5	1	3	2	3	1	3	1	2	2	3
Ave.	1.8	2.2	2.4	2.2	1.4	2.2	2.0	2.2	2.0	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER II			
Part III Core III		FINANCIAL ACCOUNTING II	
Course Code: 23UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credit: 5

Objectives

Learning Objectives	
1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
2	To understand the allocation of expenses under departmental accounts
3	To gain an understanding about partnership accounts relating to Admission and retirement
4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
5	To know the requirements of international accounting standards

Course Outcomes

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO-1	recall the appropriate financial theory and analytical techniques to solve various financial problems.	K1
CO-2	review the various accounting aspects of all the different types of accounting and prepare financial reports to assess the financial position.	K2
CO-3	apply critical thinking skills to analyze the financial data as well as the effects of differing financial methods on the financial statement.	K3
CO-4	analyze the financial statements in accordance with appropriate standards.	K4
CO-5	assess the various accounting data and the ability to communicate such data effectively and to provide knowledgeable recommendations.	K5

SEMESTER II			
Part III	Core III	FINANCIAL ACCOUNTING II	
Course Code: 23UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credit: 5

UNIT 1

Hire Purchase and Instalment System (15Hrs)

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

UNIT 2

Branch and Departmental Accounts (15Hrs)

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 3

Partnership Accounts – I (15Hrs)

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

UNIT 4

Partnership Accounts – II (15Hrs)

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 5

Accounting Standards for financial reporting (Theory only) (15Hrs)

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.

Books for Study

1. Radhaswamy and R.L. Gupta (2015), Advanced Accounting, Sultan Chand, New Delhi
2. M.C. Shukla T.S. Grewal & S.C. Gupta (2007), Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta (2014), "Financial Accounting", Sultan Chand, New Delhi.
4. S P Jain and K. L. Narang (2016)' Financial Accounting- I, Kalyani Publishers, New Delhi.
5. T.S. Reddy& A. Murthy (2012), Financial Accounting, Margam Publishers, Chennai.

Reference Books

1. Dr. S.N. Maheswari (2012), Financial Accounting, Vikas Publications, Noida.
2. Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai
3. Dr.Arulanandan and Raman (2016), Advanced Accountancy, Himalaya publications, Mumbai.
4. Tulsian (2015), Advanced Accounting, Tata MC. Graw hills, India.
5. Charumathi and Vinayagam (2004), Financial Accounting, S.Chand and sons, New Delhi.

Mapping of Course Outcomes with Pos and PSOs

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	3	3	2	1	2	2	3	3	3	3
CO -2	3	2	2	1	2	2	3	3	3	3
CO -3	2	3	2	2	1	3	3	2	3	2
CO -4	3	3	2	2	2	1	2	3	3	2
CO -5	3	3	2	2	2	2	2	3	3	2
Ave.	2.8	2.8	2	1.6	1.8	2	2.6	2.8	3	2.4

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–II			
Part III	Core IV	Business Law	
Course Code:23UCOC22	Hrs/Week:5	Hrs/Sem:75	Credits:5

Objectives

	Learning Objectives
1	To know in detail about mercantile law
2	To understand the elements of contract
3	To explore the key aspects of performance of contract
4	To gain knowledge in about the Contract of Indemnity and Guarantee
5	To discuss about the Sale of Goods Act

Course outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the basics of law, contract and sale of goods Act	K1
CO 2	summarise the elements of contract, indemnity, guarantee, bailment, pledge and sale of goods Act.	K2
CO 3	apply the knowledge of various concepts of mercantile law for making contract	K3
CO 4	infer the application of mercantile law in business	K4
CO 5	perceive the concepts of law, contract and sale of goods Act	K5

SEMESTER–II			
Part III	Core IV	Business Law	
Course Code:23UCOC22	Hrs/Week:5	Hrs/Sem:75	Credits:5

Unit	Contents	No. of Hours
I	Unit I Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee	15
V	Sale of Goods Act 1930 Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75
Textbooks		
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.	
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.	
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	2	2	2	3	2	2	2	3
CO-2	3	2	2	2	2	2	3	2	2	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	2	3	2	2	2	2	2	2	2
CO-5	2	2	2	3	3	3	3	2	3	3
Ave.	2.4	2.2	2.2	2.2	2.4	2.4	2.4	2.0	2.2	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-II			
Generic Elective – II		Insurance and Risk Management	
Course Code:23UCOE21	Hrs/Week:4	Hrs/Sem:60	Credits :4

Objectives

Learning Objectives	
1	To know the concepts and principles of contract of insurance
2	To understand the basic concepts of life insurance
3	To gain knowledge on the principles of general insurance
4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
5	To know the risk management process

Course Outcomes

CONo.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the various concept of insurance, principles of insurance, general concepts, basic features of life insurance and role of insurance intermediaries	K1
CO2	describe the fundamental principles of general insurance, types of policies, personal accident insurance, liability insurance and IRDA policies.	K2
CO3	use the rules and regulations under IRDA 1999, its purpose, duties, powers, functions, operations, various policy holders benefited under IRDA	K3
CO4	analyse the various types of life insurance products, individual and group policies, various pension and annuity schemes	K4
CO5	plan out the process and identification of risk, risk reduction, risk transfer, risk financing, levels of risk management and assess on reinsurance and double insurance.	K5

SEMESTER-II			
Generic Elective – II		Insurance and Risk Management	
Course Code:23UCOE21	Hrs/Week:4	Hrs/Sem:60	Credits :4

UNIT I Introduction to Insurance Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging–Types of Insurance– Insurance Intermediaries–Role of Insurance in Economic Development.	(12hrs)
UNIT II Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities–Reinsurance–Double Insurance.	(12hrs)
Unit III General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance–Claims Settlement.	(12hrs)
UNIT IV Risk Management Risk Management–Objectives–Process–Identification and Evaluation of Potential Losses–Risk Reduction-Risk Transfer–Risk Financing –Level of Risk Management – Corporate Risk Management – Personal Risk Management.	(12hrs)
UNIT V IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999– Introduction– Purpose, Duties, Powers and Functions of IRDA–Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.	(12hrs)

Books for study:

1. Neeti Gupta, Anuj Gupta and Abha Chopra (2015), Risk Management and Insurance, Kalyani Publishers, New Delhi.
2. Dr. N. Premavathy (2009), Elements of Insurance, Sri Vishnu Publications, Chennai.
3. M. N. Mishra & S. B. Mishra (2016), Insurance Principles and Practice, S Chand Publishers, New Delhi.
4. Michel Crouhy, (2006) The Essentials of Risk Management, McGraw Hill, Noida.
5. Thomas Coleman (2011), A Practical Guide to Risk Management, CFA, India.

Books for reference:

1. John C. Hull (2018), Risk Management and Financial Institutions (Wiley Finance), John Wiley & Sons, New Jersey.
2. P. K. Gupta (2016), Insurance and Risk Management, Himalaya Publications, Mumbai.
3. Dr. Sunilkumar (2017), Insurance and Risk Management, Gargia publishers, New Delhi.
4. Nalini Prava Tripathy, Prabir Paal (2005), Insurance Theory & Practice, Prentice Hall of India.
5. Anand Ganguly (2002) – Insurance Management, New Age International Publishers.

Web Resources:

1. <https://www.mcminnlaw.com/principles-of-insurance-contracts/>
2. <https://www.investopedia.com/terms/l/lifeinsurance.asp>
3. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	2	1	2	3	3	1	2	3
CO-2	3	2	3	2	3	2	3	1	3	2
CO-3	1	3	2	2	1	2	3	2	2	1
CO-4	2	2	2	3	2	1	2	3	1	3
CO-5	3	1	3	2	3	3	2	2	2	2
Ave.	2.2	2.2	2.4	2.0	2.2	2.2	2.6	1.8	2.0	2.2

Mapping	<40%	≥40% and <70%	≥70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – II			
SEC- II		COMPUTERIZED ACCOUNTING WITH TALLY	
23UCOS21	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Objectives

Learning Objectives	
1	To remember the basic concepts in accounting
2	To understand the company creation
3	To apply the list of ledger and groups used in Tally
4	To analyze and application of stock related information
5	To evaluate the cost centre usage in Tally

Course Outcomes

CO. No.	Upon completion of this course, students will be able to	Knowledge Level
CO1	apply and remember the basic accounting concepts	K1
CO2	imbibe the students to create, alter and delete company in Tally	K2
CO3	inculcate the application of Tally to categorize the ledgers and groups used in accounting	K3
CO4	analyze and involve the students to create the stock related information in Tally	K4
CO5	equip the students to apply bill wise details and cost category information in Tally	K5

SEMESTER – II			
SEC- II	COMPUTERIZED ACCOUNTING WITH TALLY		
23UCOS21	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Unit I Introduction to Accounting:	(5 Hrs)
Accounting – Types of Accounts – Mode of Accounts – Rules of Accounting – Double Entry System of Book Keeping – Golden rules of Accounting	
Unit II Introduction to Tally:	(6 Hrs)
Company features – usage of Tally ERP 9 –Creation/ Setting up of company in Tally ERP.9-	
Unit III Accounting Masters in Tally	(6 Hrs)
Accounting Groups – Accounting Ledger- Ledger Creation – Single –Multiple Ledger-Accounting voucher – Procedure for creating Voucher in Tally.	
Unit IV: Inventory Masters in Tally	(7 Hrs)
Stock groups – Single –Multiple – Stock Categories – Single – Multiple – Units of Measure –Stock item. – Single – Multiple –creation.	
Unit V: Advance Accounting in Tally	(6 Hrs)
Cost Centre – creation - Cost Categories –creation. Bill – Wise details – Procedure –Creation.	

NOTE: 100% practical

Text Book:

Narmata Agrawal and Sanjay Kumar. *Comdex Tally 9*. Course Kit, New Delhi:Dreamtech press,1st edition 2016

Books for Reference:

1. Tutorial Notes. CSC, Tally ERP 9.,2012
2. Nadhani A.K. and Nadhan K.K. Implementing Tally,New Delhi: BPB Publications 4th edition 2018
3. TALLY Notes , Bombay: TCIL,2011

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	3	2	2	2	1	2	2	2
CO-5	3	2	2	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.0	2.0	2.2	2.4	2.2	2.0	2.2	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –II**SKILL ENHANCEMENT COURSE - III: LEADERSHIP QUALITY AND DEVELOPMENT****Course Code: 23UCOS22****Hrs/Week: 2****Hrs/Sem: 30****Credits : 2****Objectives**

	Learning Objectives
1	To know the qualities of a leader
2	To understand the models of leadership
3	To explore the key types of leadership
4	To gain knowledge about the concepts and principles of leadership
5	To discuss about the theories of leadership

Course outcomes:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the concepts, principles, qualities, models and theories of leadership	K1
CO 2	summarise the concepts and theories of leadership	K2
CO 3	apply the knowledge of various personalities of leadership in the present situation	K3
CO 4	analyse the qualities, models and theories of leadership	K4
CO 5	interpret the qualities of leadership in a practical sense of application in the situation	K5

SEMESTER –II			
SKILL ENHANCEMENT COURSE - III: LEADERSHIP QUALITY AND DEVELOPMENT			
Course Code: 23UCOS22	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

UNIT I Introduction to Leader and Leadership (6 Hours)

Definition of a leader- Qualities of an Effective Leader - Leader Development: Leader Development vs. Leadership Development - Leader Development vs. Management Development -Leader Development Model - Intrapersonal Competencies - Modes of Development.

UNIT II Models of Leadership (6 Hours)

Leadership Models: Four Framework Approach - Managerial Grid - Managerial Grid Model - Trait Theory- List of Personality Traits - Team Leadership Model.

UNIT III Types of Leadership (6 Hours)

Leadership Development- Intangibles of Leadership- Integral Leadership - Meta-Leadership - Transformational Leadership- Modes of Leadership

UNIT IV Concepts of Leadership (6 Hours)

Making Factors of Leadership- Bass' Theory of Leadership - Total Leadership - Important Keys to Effective Leadership - Principles of Leadership - Attributes of Leadership- Environment - Roles and Relationships - Culture and Climate - Process of Great Leadership

UNIT V Leadership and Human Behaviour (6 Hours)

Leadership and Human Behavior: Maslow's Hierarchy of Needs - Herzberg's Hygiene and Motivational Factors - McGregor Theory of X and Y - Alderfer's ERG Theory - Vroom's Expectancy Theory.

Text Book

S R Singh, 'Leadership', A P H Publishing Corporation, New Delhi, 2012

Reference Books

Dr. S K Singh, 'Leadership and Management Development', Pearl Books, New Delhi, 2010

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	3	2	2	2	1	2	2	2
CO-5	3	2	2	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.0	2.0	2.2	2.4	2.2	2.0	2.2	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –III			
Part III	Core -V	Corporate Accounting	
Course Code: 23UCOC31	Hrs/Week: 5	Hrs / Sem: 75	Credits : 5

Objectives:

Learning Objectives	
1	To enable the students to know the issue of shares
2	To acquire working knowledge of companies Act regarding Issue and Redemption of Preference shares and debentures
3	To make the students understand the valuation of shares and Goodwill
4	To make the students learn the concepts of Acquisition and Profit Prior to Incorporation
5	To provide better insight and understanding of financial reporting

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term shares, Redemption, debentures, Goodwill, Acquisition, Incorporation, financial reporting	K1
CO 2	learn the concepts of issue of shares, redemption, valuation of shares and goodwill, acquisition of business, financial report	K2
CO 3	apply the techniques in value of goodwill and shares under different methods and assess its applicability	K3
CO 4	analyse the Financial Statements applying relevant accounting treatments	K4
CO 5	estimate the value of shares, debentures, goodwill, Profit Prior to Incorporation	K5

SEMESTER –III			
Part III	Core -V	Corporate Accounting	
Course Code: 23UCOC31	Hrs/Week: 5	Hrs / Sem: 75	Credits : 5

Unit I – Issue of Shares (15 Hrs)

Share Capital: Issue of Shares: at par, at premium and at discount – Rights Issue – Bonus Shares - Forfeiture of Shares – Re-Issue of Shares - Redemption of Preference Shares.

Unit II - Issue and Redemption of Debentures (15 Hrs)

Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Own Debentures – Ex-Interest and Cum - Interest Quotation

Unit III – Valuation of Goodwill & Shares (15Hrs)

Goodwill: Definition, Features and Need – Methods for valuing goodwill – Valuation of Shares: Net Asset Method - Yield Basis – Market Premium Method – Discounted Cash Flow Model – Share Valuation under Zero Growth – Price-Earnings Ratio

Unit IV – Acquisition and Profit Prior to Incorporation (15 Hrs)

Acquisition of Business – New set of books opened – same set of books continued - Profits Prior to Incorporation – Ascertainment of Profit or Loss Prior to Incorporation.

Unit V – Corporate Financial Reporting (15 Hrs)

Need for Financial Reporting – Objectives of Corporate Reporting - Requirements of Financial Reports – Different Forms of Corporate Reporting – Statutory Financial Statements – Report of the Directors: A Specimen – Human Resource Development: Specimen Report.

Note: Theory: 30% Problem: 70%

Text Book:

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 17th Revised Edition,2014, Reprint 2021

Books for Reference:

1. Jain S. P. & Narang. *Practical Problems in Advanced Accountancy, Vol II*, New Delhi :Kalyani Publishers, 19th Revised Edition, 2013.
2. Reddy T. S. and Murthy A. *Corporate Accounting* .Chennai: Margham Publications, 6th revised edition 2015 reprint 2019.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	2	2	2	2	3	2	2
CO-2	3	2	3	2	2	2	2	3	2	2
CO-3	3	2	3	2	3	2	2	3	2	2
CO-4	3	1	3	2	3	2	2	3	2	2
CO-5	3	3	3	2	3	2	2	3	2	2
Ave.	3	2.2	3	2	2.6	2	2	3	2	2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –III			
Part III	Core-VI	Digital Banking	
Code: 23UCOC32	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objectives:

Learning Objectives	
1	To make students to understand the foundational concepts of banking
2	To help students to know the significance of e-banking in modern financial services
3	To help students to know the functions and implications of e-money and e-payment systems
4	To help students to update on Electronic Funds Transfer (EFT) and Electronic Clearing System (ECS)
5	To help students to familiarize with the usage of with internet banking and mobile banking

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	Understand the foundational concepts of banking, e-banking, e-payment, e-,money, ECS, EFT, internet banking and money banking	K1
CO2	Analyze the significance of banking, e-banking, e-payment, e-,money, ECS, EFT, internet banking and money banking	K2
CO3	Evaluate the role of the banking, e-banking, e-payment, e-,money, ECS, EFT, internet banking and money banking	K3
CO4	Assess the mechanics and advantages of banking, e-banking, e-payment, e-,money, ECS, EFT, internet banking and money banking	K4
CO5	Analyze the mechanics, services, advantages, and security issues in banking, e-banking, e-payment, e-,money, ECS, EFT, internet banking and money banking	K5

SEMESTER –III			
Part III	Core-VI	Digital Banking	
Code: 23UCOC32	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Unit I – INTRODUCTION TO BANKING (12 Hours)

Bank – Banking - Banking System in India - Origin of Bank – Classification of Banks – RBI - Functions – Commercial Banks – Functions – Customer – Types of Customers – Relationship between Banker and Customer - Rights and Duties of a Banker.

Unit II – E- BANKING (12 Hours)

Meaning – Definition – Services – Benefits of e-banking – Initiatives – Opportunities – Risk Management for E-Banking – E Delivery Channels – Constraints of e-banking- Models of e-banking

Unit III E-MONEY AND E-PAYMENT SYSTEM (12 Hours)

E-Money – Meaning – Definition – Categories – Merits – Mode of Issue and Implications –E-Money and Monetary Policy – Policy Issues for the RBI

E-Payment System – Meaning – Features – Process – Payment Methods

Unit IV – EFT AND ECS (12 Hours)

Electronic Funds Transfer (EFT)-Meaning – Steps – Limit – RBI Guidelines – Benefits –EFT System Vs. Traditional System – Requirements – Service Charges - RTGS - NEFT

Electronic Clearing System – Physical Clearing System – Features – Benefits – Limit – Service Charges

Unit V– Internet Banking and Mobile Banking (12 Hours)

Internet Banking - Meaning – Internet Banking Vs. Traditional Banking – Mechanics of internet banking – Services - Advantages – Disadvantages – Major Issues in Internet Banking – Indian Scenario – Future Outlook

Mobile Banking - Meaning – Definition –Features –Registration – Services Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps (Top Five Apps in India)- SPNS- Services - Point of Sale- Advantages of SPNS

Text Books:

1. Gordon and Natarajan. *Banking theory Law and practice*, Delhi: Himalaya Publishing House, 2021 edition.
2. Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

Books for Reference:

Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: Sree Meenakshi Publications, 2018 edition .

Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*.

Ludhiana: Kalyani Publishers, 2015 edition.

Ram Kumar Sinha, *Banking and E-Services*, Pacific Books International, Delhi, 2022 edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	3	2	1	3	2	2	2	3
CO-2	3	2	2	1	2	2	3	2	3	2
CO-3	2	2	2	2	3	2	2	2	2	3
CO-4	2	1	2	2	2	2	1	2	2	3
CO-5	3	2	3	3	3	3	3	2	3	3
Ave.	2.6	2.0	2.4	2.0	2.2	2.4	2.2	2.0	2.3	2.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER – III			
Part III Generic Elective- III Business Mathematics			
Course Code: 23UCOE31	Hrs/Week: 4	Hrs/Sem: 60	Credits :3

Objectives:

S.No.	Learning Objectives
1	To impart knowledge on the basics of equation, indices, logarithm and matrix
2	To help the students to learn about simple and compound interest
3	To familiarise with the concepts in arithmetic with commerce
4	To enable the students to develop proficiency in the application of mathematics to solve business problems
5	To make the students understand how to process and interpret information to arrive at logical conclusions through common business mathematics applications

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	remember the concept of equations, indices, logarithm, matrix and business arithmetic	K1
CO 2	review the knowledge of arithmetic in solving business problems	K2
CO 3	apply the formulae and mathematical expressions problems in equations, indices, logarithm, matrix and business arithmetic	K3
CO 4	analyse the mathematical skills required in mathematically intensive areas of business	K4
CO 5	appraise the acquired knowledge and skills with practical problems in business mathematics	K5

SEMESTER – III			
Part III Generic Elective - III Business Mathematics			
Course Code: 23UCOE31	Hrs/Week: 4	Hrs/Sem: 60	Credits :3

Unit I –Mathematical Statement **(12 Hrs)**

Equations -Introduction- Degree of Equations –Linear Equations - Quadratic Equations- Formula method- Factorisation method – - Simultaneous Linear equations with 2 or 3 unknown variables

Unit II - Theory of Indices **(12 Hrs)**

Introduction – Laws of indices –Types of Indices – Positive index, Zero index, Negative index, Fractional index.

Unit III – Theory of logarithms **(12 Hrs)**

Introduction – Characteristics of Logarithm-Laws of logarithms –Product Rule- Quotient Rule- Power Rule- Change Rule- Common logarithms

Unit IV – Theory of Matrix **(12 Hrs)**

Introduction – Types of Matrices – Equality of Matrices – Addition of Matrices- Subtracting of Matrices- Multiplication of Matrices- Transpose of Matrix- Determinants- Inverse of a matrix - - Solution for simultaneous equations using matrix method.

Unit V - Financial Mathematics **(12 Hrs)**

Introduction - Percentages – Ratio and Proportion- Simple interest - Compound interest – Discount – Banker’s Discount – True Discount-Trade Discount - Cash discount

Note: Problem – 70% Theory – 30 %

Text Book:

Wilson. M. *Business Mathematics*. New Delhi: Himalaya Publishing House, Third Edition 2023.

Books for Reference:

1. Sancheti D.C., Kapoor V.K. *Business Mathematics* .New Delhi: Sultan Chand & Sons, Latest Edition.
2. Ranganath G.K., Rajaram. Y. Sampangiram. C.S. – *A Text Book of Business Mathematics* New Delhi: Himalaya Publishing House, Third Edition 2021.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	1	1	1	2	1	2	2
CO-2	2	3	2	1	2	2	3	2	1	1
CO-3	3	1	3	2	1	3	1	2	2	3
CO-4	3	3	3	2	1	1	3	3	2	2
CO-5	1	2	3	3	3	3	3	3	3	3
Ave.	2.4	2.2	2.4	1.8	1.6	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER III			
Non Major Elective- I		PRINCIPLES OF ACCOUNTANCY	
Course Code: 23UCON31	Hrs/Week: 2	Hrs/Sem: 30	Credit: 2

Objectives

Learning Objectives	
1	To explain and apply accounting concepts, principles and conventions
2	To update the students with the basic accounting transactions and prepare annual financial statements
3	To equip students with fundamental principles of accountancy for sole trader organisation
4	To familiarize the students in financial statement and understand the information that is being conveyed
5	To disseminate accounting in decision making technique to practical situation

Course Outcome

CO. No	Upon completion of this course, students will be able to	Knowledge Level
1	recall accounting, systems of book, branches of accounting, advantages and limitations	K1
2	review the preparation of journal entries with basic, adjusting, correcting and closing entries	K2
3	apply accounting entries and prepare cash book and necessary accounts while running a business	K3
4	analyse the significance of financial position of sole proprietor through final accounts	K4
5	assess the application skills in preparing the trail balance and profit and loss accounts	K5

SEMESTER –III			
Non Major Elective – I		PRINCIPLES OF ACCOUNTANCY	
Code:23UCON31	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Unit I – Introduction

(6 Hours)

Meaning of Book-keeping – Accounting – Important terms in Accounts – Rules for Journals – Journal Entry – Ledger (Simple Problems).

Unit II - Subsidiary Books

(5 Hours)

Subsidiary books – Purchase – Purchase returns – Sales – Sales returns – Single column Cash Book – Petty cash book (Simple Problems).

Unit III – Trial Balance

(6 Hours)

Trial balance – Meaning – Preparation of trial balance (Simple Problems).

Unit IV – Final Accounts

(7 Hours)

Trading Account – Problems - Profit and Loss account – Problems (Simple Adjustments only).

Unit V – Balance Sheet

(6 Hours)

Balance Sheet - Problems (Simple Adjustments only)

Note: Theory 40% and Problem 60%

Text Book:

Arulraj Ponnudurai S. *Principles of Accountancy*. Tirunelveli: Sathya Publications. 6th Edition 2020

Books for Reference:

1. Vinayakam & Charumathi *Principles of Accountancy*. New Delhi: Eurasia Publishing House. 4th Edition, 2009
2. Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi: S. Chand & Company Ltd. 3rd Edition ,2010

Mapping of Course Outcomes with POs and PSOs

Course Outcome	Programme Outcome (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO -1	1	3	3	2	1	2	1	2	2	2
CO -2	1	3	3	1	2	2	3	2	2	2
CO -3	3	3	2	2	2	1	2	3	2	1
CO -4	2	3	2	2	1	3	3	2	2	1
CO -5	2	1	1	2	2	1	3	2	1	1
Ave.	1.8	2.6	2.4	1.8	1.6	1.8	2.4	2.2	1.8	1.4

Mapping	<40%	40% and 70%	70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –III			
Part III SEC- IV		Career Skills	
Code: 23UCOS31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives:

Learning Objectives	
1	To understand the fundamental components of effective job application
2	To develop essential communication and speaking skills.
3	To know how to be proficient in group discussion.
4	To gain knowledge on the interview techniques
5	To familiarize with arithmetic ability

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	understand the fundamental components of effective job application materials, including crafting a compelling application letter and building a professional resume, to enhance employability prospects.	K1
CO2	develop essential communication and speaking skills necessary for successful interactions in professional settings, including delivering engaging speeches, mastering self-introductions, and embodying qualities of effective speakers.	K2
CO3	acquire proficiency in participating in and leading group discussions by comprehending the features, types, and importance of group discussions, and mastering strategies for effective participation and leadership roles within group settings.	K3
CO4	gain proficiency in report writing by understanding the meaning, types, and features of reports, and mastering the steps involved in preparing comprehensive and informative reports for various professional contexts.	K4
CO5	prepare effectively for job interviews by familiarizing oneself with different types of interviews, understanding their significance, mastering interview techniques, and conducting thorough preparation beforehand to present oneself confidently and competently to prospective employers.	K5

SEMESTER –III			
Part III	SEC - IV	Career Skills	
Code: 23UCOS31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I - Job application and Speaking Skills (6 Hours)

Content of application letter – Model application letter – Resume building – Content of resume – Model resume.

Communication Skills - Speaking skills: Essentials of a speech – Contents of a speech – Qualities of a good speaker - Self introduction.

Unit II - Group discussion (6 Hours)

Meaning – Features of Group discussion – Importance of group discussion – Types – Components - Requirements for effective Group discussion – Roles to play in Group discussion – How to participate in Group discussion – Role of group leader.

Unit III – Report Writing (6 Hours)

Meaning of report - Importance - Types - Features of a good report - Steps in preparing a general report.

Unit IV – Interview (6 Hours)

Meaning – Types - Significance – Interview technique - Preparation before an interview.

Unit V – Test of Numerical Ability (simple problems) (6 Hours)

Simplification – Percentage – Profit & Loss – Ratio and Proportion – Time and Work – Time and Distance – Calendar and Clock problems.

Text Book:

Selvaraj.V.M *Career Planning*. Bavani Publications, Latest Edition. Agwarl R S, Quantitative Aptitude for Competitive Examinations S ChandPublishing; 2022 Edition

Books for Reference:

- ❖ C.B. Gupta. Business Communication and Customer relations. New Delhi:Sultan Chand and sons, 2019 Edition.
- ❖ Rajendra Pal and Korlahalli.Essentials of Business Communication. New Delhi: Sultan Chand & Sons, 2020 Edition .
- ❖ R.S.N.Pillai&Mrs.Bagavathi. Modern Commercial Correspondence. New Delhi: S.Chand & Co, 2019 Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	3	2	1	3	2	3	3	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	3	2	2	3	2	2	2	2	3
CO-4	2	2	2	2	2	2	1	2	2	2
CO-5	3	3	3	3	3	3	3	3	3	3
Ave.	2.6	2.2	2.4	2.0	2.2	2.4	2.2	2.4	2.4	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-III			
SSC		Consumer Protection Act	
Code: 23UCOSS1			Credits : + 2

Objectives:

Learning Objectives	
1	To help students to understand the fundamental rights in Consumer Protection
2	To help students to know about the Consumer Disputes Redressal District Commission
3	To help students to know about the Consumer Disputes Redressal State Commission
4	To help students to know about the Consumer Disputes Redressal National Commission
5	To make students to familiarize with Consumer protection act rues 2020

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	understand the structure and functions of Consumer Protection Councils at the central, state, and district levels under the Consumer Protection Act, 2019.	K1
CO2	develop proficiency in the establishment, jurisdiction, procedures, and powers of the Consumer Protection Councils at the central, state, and district levels under the Consumer Protection Act, 2019.	K2
CO3	review the knowledge of the legal framework on Consumer Protection Councils at the central, state, and district levels under the Consumer Protection Act, 2019..	K3
CO4	examine competence in applying the provisions of the Consumer Protection Councils at the central, state, and district levels under the Consumer Protection Act, 2019.	K4
CO5	analyze and evaluate the effectiveness of Consumer Protection Councils at the central, state, and district levels under the Consumer Protection Act, 2019.	K5

SEMESTER-III			
SSC	Consumer Protection Act		
Code: 23UCOSS1			Credits : + 2

Unit I Consumer Protection Act, 2019

Consumer Protection Council – Central Consumer Protection Council- Procedure for meetings of Central Council - Objects of Central Council - State Consumer Protection Council- Objects of State Council - District Consumer Protection Council- Objects of District Council – Powers and functions of central authority – Power of Central Government - Power of State Government - Power of National Commission.

Unit II Consumer Disputes Redressal District Commission

Establishment of District Consumer Disputes Redressal Commission – Power of District Collector - Vacancy – Officers – Jurisdiction of District Commission – Proceedings before District Commission- Findings – Reviews – Appeal against order of District Commission – Inspection of District Commission

Unit III Consumer Disputes Redressal State Commission

Composition – Appointing Authority – Term of Office – Vacancy- Terms and Condition of service –Jurisdiction of the state forum – Pecuniary Jurisdiction – Appellate Jurisdiction – Revisional Jurisdiction – Territorial Jurisdiction – Transfer of cases – Circuit Benches – Procedure Applicable to State/ Omissions – Appeals

Unit IV Consumer Disputes Redressal National Commission

Composition – Appointing Authority – Term of Office – Vacancy- Terms and Condition of service –Jurisdiction of the state forum – Pecuniary Jurisdiction – Appellate Jurisdiction – Revisional Jurisdiction – Territorial Jurisdiction – Transfer of cases – Circuit Benches – Procedure Applicable to State/ Omissions – Appeals-Finality of orders – Limitation Period – Administrative Control

Unit V Consumer Protection General and Mediation Rules 2020

Short title and commencement – Definitions – Public Utility – Exempt from Unfair trade practice – Manner of issuing invoice – Mediation Cell – Matters not to be referred to meditation – Refund of fee – Judicial Proceedings – Settlement arrangement

Text book:

Lawmann's, *Consumer Protection Act 2019 (Act No.35 of 2019)*, Kamal Publishers,New Delhi, 2023 Edition

Premraj. H, *Consumer Protection and Consumer Rights*, Margham Publications,Chennai, First edition 2020

Book for Reference:

Varshney G K *Corporate Legal Framework*, Sathiya Bhawan Publication, Agra 2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	3	2	1	3	2	3	3	3
CO-2	3	2	2	1	2	2	3	2	2	2
CO-3	2	3	2	2	3	2	2	2	2	3
CO-4	2	2	2	2	2	2	1	2	2	2
CO-5	3	3	3	3	3	3	3	3	3	3
Ave.	2.6	2.2	2.4	2.0	2.2	2.4	2.2	2.4	2.4	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –IV			
Core VII Financial Management			
Code: 23UCOC41	Hrs/Week: 5	Hrs/Sem: 75	Credits : 5

Objectives:

Learning Objectives	
1	To enable the students to know Financial Management and Time value of Money
2	To acquire working knowledge in Capital Structure
3	To make the students understand the application of Cost of Capital
4	To make the students learn the concepts of Capital Budgeting
5	To provide better insight and understanding of Working Capital Management

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term financial management, capital structure, cost of capital, capital budgeting and working capital management	K1
CO 2	learn the concepts of time value of money, capital structure theories, techniques of risk analysis in capital budgeting overtrading and under trading	K2
CO 3	apply the techniques in financial management to make management decisions	K3
CO 4	analyse the present value techniques, significance of leverage, overall cost of capital, investment proposals and assessment of working capital	K4
CO 5	estimate the values of money, time, net income, cost of capital and accounts receivable	K5

SEMESTER –IV			
Core VII		Financial Management	
Code: 23UCOC41	Hrs/Week: 5	Hrs/Sem: 75	Credits : 5

Unit I: Financial Management and Time value of Money: (15 hours)

Financial Management – Meaning – Scope- Objectives –Importance – Finance and related discipline – Organization of finance functions – Emerging role of finance managers in India. Time value of money – Compounding and Present value Techniques – Practical applications of Compounding and Present value techniques.

Unit II: Capital Structure: (15 hours)

Capital Structure Theories – Net income approach – Net Operating income Approach- Modigliani and Miller approach- Factors determining capital structure – Traditional Approach – Leverage – Operating- financial and combined leverage – significance of leverage.

Unit III: Cost of Capital: (15 hours)

Cost of Capital – Importance and concepts- Classification of cost of capital –Cost of debt- Cost of preference shares-Cost of equity. Management of specific cost – Computation of overall cost of capital-E/P approach-D/P approach- D/P+g approach- Realised yield approach.

Unit IV: Capital Budgeting: (15 hours)

Capital budgeting – Principles and Techniques -Kinds of capital investment proposals - Independent- Dependent – Mutually exclusive proposals. Factors determining investment proposals—Capital budgeting appraisal methods –Payback period -NPV- IRR -ARR methods

Unit V: Working Capital Management: (15 hours)

Working Capital Management-Objectives-Concept of Working Capital -Need for Working Capital -Types of Working Capital – Techniques for Assessment of Working Capital Requirements-Management of different components of Working Capital -Management of cash- Management of inventories- Management of Accounts Receivables- Management of Accounts Payable.

Note: Theory-30 %, Problem- 70 %.

Text Book:

Maheswari, S.N. *Financial Management*. New Delhi: Sultan Chand & Sons. Fifteenth Enlarged edition- 2021

Books for Reference:

1. Khan M.Y. and Jain, P.K. *Financial Management*. New Delhi: Tata McGraw Hill.,12th edition2019
2. Pandey I.M. *Financial Management*.New Delhi: Sultan Chand &Sons,14th edition2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	1	3	3	1	2	2	1
CO-2	3	3	1	2	1	3	2	1	3	2
CO-3	2	2	3	1	2	2	3	1	2	1
CO-4	2	3	3	2	1	2	2	3	1	3
CO-5	1	3	2	2	3	1	3	2	3	2
Ave.	2.2	2.6	2.2	1.6	2.0	2.2	2.2	1.8	2.2	1.8

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –IV			
Part III	Core: VIII	Logistics in Shipping Industries	
Course Code: 23UCOC42	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objectives

Learning Objectives	
1	To make the students learn about the phases of logistics
2	To make the students understand the functions of logistics
3	To make the students learn about the types of ships and shipping routes
4	To make the students know about the import and export procedures followed in India
5	To make the students analyze the role of intermediaries in shipping industries

Course Outcomes

CO No.	Upon the completion of this course, the students will be able to	Knowledge level
CO 1	recall the concept of logistics and its functions, intermediaries and shipping procedures.	K1
CO 2	review the techniques shipping procedures, shipping routes, warehousing function.	K2
CO 3	apply the knowledge of various concepts of import and export documents in CFS and ICD.	K3
CO 4	examine the services rendered by intermediaries, functions of logistics, types of ships.	K4
CO 5	assess the strategies followed in major and minor ports ,techniques followed in inventory management.	K5

SEMESTER –IV			
Part III	Core: VIII	Logistics in Shipping Industries	
Course Code: 23UCOC42	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Unit – I - Introduction to Logistics

(8 hours)

Definition – Scope – System Concept – Customer Value Chain – Phases – Functions – Logistics for Business Excellence – Objectives.

Unit – II – Functions of Logistics

(18 hours)

Warehousing – Functions – Types – Material Handling – Equipments – Inventory Management – Functions – Reasons – Cost –Material Requirement Planning – Distribution Requirement Planning – Just in Time – Vendor Managed Inventory – Automated Inventory Tracking System – Transportation – Infrastructure –Types.

Unit III - Ships and Shipping procedures

(12 Hours)

Shipping Routes - Chartering- Kinds of Charter- Charter party - Conference System— Types of ships- Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels- Container Ships – Types – Benefits and Constraints.

Unit – IV Indian Shipping Industry

(10 hours)

Indian Shipping at a Glance - Major and Minor ports in India – Intermediate Ports- Major problems at Indian ports- Remedies - Import Export shipping procedure in India- Import Export Documentation- ICD - CFS

Unit – V Intermediaries in Shipping Industry

(12 Hours)

Types of intermediaries -Role of Intermediaries – Functions and Services of intermediaries- Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders .

Text Book

V.V. Sople. *Logistics Management* ,Pearson Press,Third Edition .,2016

Books for Reference:

1. Agarwal D.K.,*Text books of logistics and supply Chain Management*. New Delhi: Mac Milan India Ltd., Revised Edition 2014.
2. Swapna Pillai. *Export and Import procedure &Documentation*, Sahitya Bhawan Publications, Agra., Revised Edition 2020.
3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi: Pearson Education, Edition 2015.
4. Krishnaveni Muthiah. *Logistics Management and Sea borne trade*. New Delhi: Himalaya Publishing House, Edition 2018, Reprint 2021.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes					Programme Specific Outcomes				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO -1	PSO- 2	PSO-3	PSO -4	PSO-5
CO1	2	2	1	3	3	3	2	3	1	3
CO2	3	3	2	2	2	3	3	1	2	2
CO3	2	2	1	2	1	2	2	2	3	3
CO4	3	2	2	1	3	1	2	3	2	2
CO5	3	3	1	3	2	3	3	1	3	1
Average	2.6	2.4	1.4	2.2	2.2	2.4	2.4	2	2.2	2.2

Mapping	<40%	≥ 40% and < 70%	≥70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER IV			
Part III Generic Elective -IV Business Statistics			
Course Code : 23UCOE41	Hrs/ Week : 4	Hrs/Sem: 60	Credits: 3

Objectives:

S.No.	Learning Objectives
1	To impart knowledge on the basics of statistics, methods of collecting data and types of diagrams
2	To help the students to learn about the arithmetic, geometric and harmonic progressions.
3	To familiarize the students with the measures of dispersion
4	To conceptualise with correlation co-efficient
5	To update the knowledge on time series analysis

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO 1	remember the concept of statistics, central tendency, dispersion, correlation, regression and time series	K1
CO 2	review the knowledge of statistics in solving statistical problems	K2
CO 3	apply the formulae and statistical expressions problems in central tendency, dispersion, correlation, regression and time series	K3
CO 4	analyse the statistical skills required in statistically intensive areas	K4
CO 5	appraise the acquired knowledge and skills with practical problems in business statistics	K5

SEMESTER IV			
Part III	Generic Elective-IV	Business Statistics	
Course Code : 23UCOE41	Hrs/ Week : 4	Hrs/Sem: 60	Credits: 3

Unit I Introduction (12 Hrs)

Definition, Features, Importance, Limitations– Methods of collection of data – Methods of collecting primary data- – Methods of collecting secondary data. Diagrammatic representation- Types of Diagrams- One dimensional – two dimensional – three dimensional – Pictograms and Cartograms

Unit II Measures of Central Tendency (12 Hrs)

Definition- Types of Average- Methods of measuring mean, median, mode, Geometric Mean and Arithmetic Mean & Harmonic Mean for individual observation, discrete series, and continuous series

Unit III Measures of Dispersion (12 Hrs)

Definition- Range – Co efficient of range- Quartile deviation- Co efficient of Quartile deviation - Mean deviation - Co efficient of Mean deviation- Standard deviation – Coefficient of Standard deviation -Variance

Unit IV Correlation and Regression Analysis (12 Hrs)

Definition- Types of correlation- Methods of Correlation Analysis-Scatter diagram method- Graphic method –Karl Pearson’s Co efficient of Correlation, Spearman’s, Concurrent Deviation method- Regression –Definition- Regression coefficients– Simple Regression lines only

Unit V Analysis of Time Series (12 Hrs)

Meaning-Components of Time series- Methods of measuring secular Trend; Graphic method, Semi average method- Moving Average method- Method of least squares

Note: Problem – 70% Theory – 30 %

Text Book:

Wilson. M. *Business Statistics*. New Delhi: Himalaya Publishing House, Third Edition 2020

Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Latest Edition
2. Pillai R.S.N & Bagavathi V. *Statistics*. New Delhi: S. Chand & Co. Latest Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
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CO-2	3	1	3	2	3	3	2	2	1	2
CO-3	2	2	2	1	1	1	2	2	2	3
CO-4	1	2	3	3	2	3	2	1	3	1
CO-5	3	3	1	2	2	3	1	2	2	3
Ave.	2.4	2.4	2.4	1.8	2.0	2.6	1.8	1.6	2.0	2.4

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –IV			
Part III		Non Major Elective - II	
Code: 23UCON41		E-Banking	
Hrs/Week: 2	Hrs/Sem: 30	Credits : 2	

Objectives:

Learning Objectives	
1	To make the students understand the foundational concepts of banking
2	To help the students to know the significance of e-banking.
3	To help the students to learn about the concept and features of Automated Teller Machines (ATMs),
4	To make the students to familiarize with the usage of with internet banking and traditional banking
5	To gain knowledge on mobile banking and Shared Payment Network Systems (SPNS)

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	Understand the fundamental concepts of banking, e-banking, ATM, internet banking, traditional banking, mobile banking and SPNS	K1
CO2	Evaluate the classification of banking, e-banking, ATM, internet banking, traditional banking, mobile banking and SPNS	K2
CO3	Analyze the concept and features of banking, e-banking, ATM, internet banking, traditional banking, mobile banking and SPNS	K3
CO4	Compare and contrast banking, e-banking, ATM, internet banking, traditional banking, mobile banking and SPNS	K4
CO5	Assess the features and security concerns of banking, e-banking, ATM, internet banking, traditional banking, mobile banking and SPNS	K5

SEMESTER –IV			
Part III	Non Major Elective- II	E-Banking	
Code: 23UCON41	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I Banking (5 Hours)

Definition of Banking – Classification of Banks – Functions of Commercial Banks- RBI- Functions of RBI- Role of Banks in Economic Development

Unit II E- Banking (5 Hours)

Meaning – Definition – Services – Benefits of e-banking – Initiatives – Opportunities – Risk Management for E-Banking – E Delivery Channels – Constraints of e-banking- Models of e-banking

Unit III Automated Teller Machine (6 Hours)

Concept of ATM – Features – Types of ATM – Functions of ATM – Strategic Importance of ATM – Types of Cards- ATMs around the world

Unit IV Internet Banking (7 Hours)

Meaning – Internet Banking Vs. Traditional Banking – Mechanics of Internet Banking- Drawbacks of internet banking – Major Issues of Internet Banking – Indian Scenario – Future Outlook

Unit V Mobile Banking and Shared Payment Network System (SPNS) (7 Hours)

Mobile Banking - Meaning – Definition – Features – Registration – Services – Security Issues – SPNS- Services - Point of Sale- Advantages of SPNS

Text book:

Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd, 2018 edition.

Books for Reference:

1. Gordon and Natarajan. *Banking Theory Law and Practice*, Himalaya Publishing House, Delhi, 2020 edition.
2. Sundaram S.M. *Banking Theory Law and Practice*. Sree Meenakshi Publications, Karaikudi, 2018 edition.
3. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*. Kalyani Publishers, 2015 edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	3	1	2	1	3	2	3	2	3
CO-2	3	2	2	2	2	2	3	2	2	2
CO-3	2	3	2	2	3	2	2	2	2	3
CO-4	2	2	3	3	2	2	1	2	2	2
CO-5	3	2	2	3	3	3	3	3	3	3
Ave.	2.6	2.4	2.0	2.4	2.2	2.4	2.2	2.4	2.2	2.6

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –IV			
SEC - V		Women Entrepreneurship	
Course Code: 23UCOS41	Hrs/Week: 2	Hrs/ Sem: 30	Credits :2

Objectives:

Learning Objectives	
1	To make the students to know the meaning and characteristics of entrepreneurship
2	To help the students to identify the various business opportunities
3	To update the students with the functions of Women Entrepreneurs
4	To develop an understanding of the challenges of Women Entrepreneurship
5	To gain knowledge of the Institutions supporting Women Entrepreneurship

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the key concepts of Entrepreneurs, Women Entrepreneurs, Evolution of Entrepreneurship, challenges in Women Entrepreneurship and Institutions supporting Women Entrepreneurship	K1
CO 2	review the Characteristics of Women Entrepreneurship, EDP, Status of Women Entrepreneurs, Problems faced by Women Entrepreneurs	K2
CO 3	apply the business development and leveraging the policies for women entrepreneurial development.	K3
CO 4	analyse the current scenario of women entrepreneurship and execute business idea.	K4
CO 5	measure the factors stimulating entrepreneurship specifically women entrepreneurship, objectives of EDP, schemes supporting women entrepreneurship	K5

SEMESTER –IV			
SEC- V	Women Entrepreneurship		
Course Code: 23UCOS41	Hrs/Week: 2	Hrs/ Sem: 30	Credits :2

Unit: I - Entrepreneurship and Entrepreneurs (6 Hrs)

Entrepreneur- Definition – Characteristics – Functions – Types of Entrepreneurs-Entrepreneurship – Meaning – Definition -Factors stimulating entrepreneurship

Unit II -Evolution of Entrepreneurship (6 Hrs)

Historical Background of Entrepreneurial Development- Importance – Entrepreneurial Development Programme – Objectives of EDP – Institutions involved for Entrepreneurial Development – NIESBUD-EDII – NAYE – TCO- NEBD – NISIET- EDP- DIC by Banks

Unit III - Women Entrepreneurs (6 Hrs)

Types of Entrepreneurs - Status of Women entrepreneurs- Functions of Women Entrepreneurship- Factors influencing Women Entrepreneurs

Unit: IV -Challenges in Women Entrepreneurship (6 Hrs)

Problems of Women Entrepreneurs – Remedial Measures – Scope and Opportunities of Women Entrepreneurship – Limitations – Five case studies of Women Entrepreneurs

Unit: V -Women Entrepreneurship in India (6 Hrs)

Women Entrepreneurship in India – Institutions supporting women in Entrepreneurial Development in India – FIWE- CWEI – FLO- DWCRA – SIDBI- IOB : SME Mahila Plus

Text Book

Khanka S.S. *Entrepreneurial Development*. New Delhi: S.Chand & Co Ltd, Latest Edition.

Books for Reference:

1. Gupta C.B and Srinivasan N.P. *Entrepreneurial Development*. New Delhi: SultanChand & Sons, Latest Edition.
2. Vasant Desai *.Dynamics of Entrepreneurial Development and Management*. Mumbai: Himalaya Publishing House, Latest Edition.
3. Donald F. Kuratko. *Entrepreneurship Development and Small Business* New Delhi: Tata Mc Graw Hill, Latest Edition.
4. Ranga Rajan L. *Entrepreneurship Development*. Rajapalayam: Sri Ranga Publications, 2nd Edition 2018.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	2	1	2	3	2	1	1
CO-2	3	1	1	3	2	1	2	2	2	3
CO-3	1	2	2	1	2	2	3	2	1	3
CO-4	3	3	3	2	1	2	1	2	3	1
CO-5	3	2	1	2	2	3	3	1	2	2
Ave.	2.6	2.0	2.0	2.0	1.6	2.4	2.4	1.8	1.8	2.0

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –IV			
AEC		Stock Market Operations	
Course Code: 23UCOA41	Hrs/Week: 1	Hrs/ Sem: 15	Credits :1

Objectives:

Learning Objectives	
1	To impart knowledge on the role and function of the Share Market
2	To enrich the students with the knowledge on key areas relating to Primary Market
3	To familiarize the students about the Secondary market
4	To make the students to understand the Merchant Bankers
5	To provide the students with insights into Demat Account and its operation

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	remember and recall the various concepts of share market operations	K1
CO 2	identify the key areas relating to stock market, merchant bankers and Demat accounts	K2
CO 3	apply the methods of securities, floatation, mechanics of stock market trading, procedure for the appointment of merchant bankers	K3
CO 4	analyse the risk, functions of primary and secondary market, role of merchant bankers and SEBI guidelines relating to Demat account.	K4
CO 5	evaluate the functions of new issue market, brokers and demat trading	K5

SEMESTER –IV			
AEC	Stock Market Operations		
Course Code: 23UCOA41	Hrs/Week: 1	Hrs/ Sem: 15	Credits :1

Unit I: Introduction

3 Hrs

Share market - Concept and types of Securities; Concept of return; types and measurement of risk

Unit II: Primary Market

3 Hrs

Primary market, Concept, Functions and Importance of Primary market Functions of New Issue Market (IPO,FPO &OFS); Methods of Floatation- fixed price method and book building method

Unit III: Secondary Market

3 Hrs

Secondary market - Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet –Based Trading and Settlement Procedure; Types of Brokers

Unit – IV Merchant Bankers

3 Hrs

Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities

Unit V: Demat Trading

3 Hrs

Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading

Text Book:

National Institute of Securities Markets | an Educational Initiative of SEBI, Taxmann Publications Private Limited; Workbook Version | Edition November 2023

Reference Books:

1. Gordon, E., & Natarajan, K..*Financial Markets and Services*. New Delhi: HimalayaPublishing House, Latest Edition.
2. Benjamin,G. *The Intelligent Investor*. New York: Harper Publishing. Latest Edition.
3. Dalton, J.M.*How The Stock Market Works?* New York: Prentice Hall Press. Latest Edition.
4. Machiraju,H.R. *Merchant Banking* .New Delhi: New Age Publishers. Latest Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	1	2	1	2	1	2	1	2	2
CO-2	2	2	3	1	3	2	3	2	1	1
CO-3	3	3	2	2	1	3	1	2	2	3
CO-4	3	3	1	2	1	1	3	3	2	2
CO-5	1	3	3	3	3	3	3	3	3	3
Ave.	2.4	2.4	2.2	1.8	2.0	2.0	2.4	2.2	2.0	2.2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–V			
Part III	Core- IX	Income Tax Law & Practice - I	
Course Code:23UCOC51	Hrs/Week:6	Hrs/Sem: 90	Credits:6

Objectives

Learning Objectives	
1	To acquire conceptual knowledge of direct taxes, basic concepts and different aspects of tax
2	To gain knowledge on residential status, exempted income for the computation of taxable income
3	To enable students in progressive learning of various tax issues related to individuals
4	To enable students to get a thorough knowledge on the tax practices prevailing in various heads of income
5	To impact skills in calculation of different heads of income.

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	identify the residential status ,incidence of tax for calculating taxable income	K1
CO 2	gain working knowledge on different heads of income	K2
CO 3	illustrate and compute salaries and house property	K3
CO 4	compute taxable income from business and profession	K4
CO 5	compute and assess capital gains and other sources	K5

SEMESTER–V			
Part III	Core -IX	Income Tax Law & Practice - I	
Course Code:23UCOC51	Hrs/Week:6	Hrs/Sem: 90	Credits:6

Unit I: Introduction (10 Hrs)

Basic concepts and definition–Assessment year–Previous year–Assessee–Agricultural Income—Residential status–Tax Incidence–Problems –Exempted Income (All illustrations and Exercise problems)

Unit II: Income under the head Salaries (22 Hrs)

Salary- Meaning – Definition - Different forms–Allowances: fully taxable, allowances exempted upto a specified limit and tax free –Perquisites–Computation–Retirement benefits (All illustrations and Exercise problems)

Unit III: Income under the head House Property (18 Hrs)

House Property–Exemptions-Gross annual value–Annual value-Deductions–Computation (All illustrations and Exercise problems)

Unit IV: Income under the head Profits and Gains from business or profession (22Hrs)

Business or Profession–Calculation of Profit/book profit-Deduction expressly allowed–Expressly disallowed-General Deductions–Computation (All illustrations and Exercise problems)

Unit V: Income under the head Capital gains and Income from other sources (18 Hrs)

Capital gains – Types – Transfer of Assets – Capital gains in special cases- Exemption – Computation –Income from Other Sources- Incomes chargeable under the head – Points to be considered – Types of securities- Exempted securities- Bond Washing Transactions - Computation (All Illustrations and Exercise problems in capital gain and other sources)

Note: Theory-30% Problem-70%

Text Book:

Mehrotra H.C.and Goyal S.P.*Income tax law & Accounts*. Agra: Sahitya Bhawan Publication. (Relevant Assessment year).

Books for References:

1. Gaur.V.P, Narang, Puja Gaur, & Rajeevpuri.*Income tax law &Practice* .New Delhi: Kalyani Publishers (Relevant Assessment year)
2. Lal B.B.and Vashist.N. *Income tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd. (Relevant Assessment year)

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	2	2	2	3	2	2	2
CO-2	2	2	1	3	2	1	2	2	1	2
CO-3	3	1	2	2	3	2	1	2	3	2
CO-4	1	2	3	1	3	3	3	3	2	1
CO-5	2	3	1	2	1	2	1	2	3	2
Ave.	2.2	2.0	1.8	2.0	2.2	2.0	2.0	2.2	2.2	1.8

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER-V			
Part III	Core X	Special Accounts	
Course Code: 23UCOC52	Hrs/Week:6	Hrs/Sem:90	Credits:5

Objectives:

Learning Objectives	
1	To enable the students to identify the various approaches in Investment Accounting
2	To help students to gain advance knowledge in Voyage Accounting
3	To familiarize the students with the accounting treatment of Banking Companies
4	To enable the students to learn the methods of calculating profit for s Insurance Companies
5	To help the students to gain knowledge on the accounting treatment of Holding Companies

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	define the term investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K1
CO 2	learn the concept of Fixed & Variable Securities, Voyage accounting, RBI guidelines for preparation of final accounts of banking companies, Ascertainment of Profit in Life Insurance Business, Revaluation of assets and liabilities	K2
CO 3	apply the knowledge in preparing investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K3
CO 4	analyse the final accounts of investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K4
CO 5	evaluate the methods of calculation of profit in investment accounts, voyage accounts, banking company accounts, insurance company accounts and holding company accounts	K5

SEMESTER - V			
Part III	Core X	Special Accounts	
Course Code: 23UCOC52	Hrs/Week:6	Hrs/Sem:90	Credits:5

Unit I – Investment Accounts: (15 Hrs)

Investment Accounts-Meaning-Objectives-Preparation of Investment Accounts-Treatment of Interest and Dividend-Fixed Interest Securities-Variable Income Securities-Treatment of Bonus Shares and Right Shares in case of Investment in Equity Shares

Unit II–Voyage Accounts: (15Hrs)

Voyage Account-Meaning- Objectives- Preparation of Voyage Accounts- Treatment of Freight –Primage –Address Commission-Passage Money –Voyage in Progress

Unit III–Banking Company Accounts: (20 Hrs)

Accounting System of Banking Companies – Legal Requirements – Preparation of Profit & Loss Account – Balance Sheet – Preparation of Various Schedules for Final Accounts – RBI Guidelines for preparation of final accounts of banking companies – Items requiring special attention in preparation of final accounts

Unit IV–Insurance Company Accounts: (20 Hrs)

Concept of Insurance–Types–Explanation of Special terms in Revenue account of Insurance Companies–Ascertainment of Profit in Life Insurance Business– Preparation various schedules for final accounts of Life Insurance and General Insurance Companies.

Unit V- Holding Companies Account: (20 Hrs)

Holding Companies-Calculation of cost of control – Minority interest- Pre acquisition or capital profit-Intercompany company balances-Unrealised inter company profits , revaluation of assets and liabilities, elimination of common transaction- Preparation of consolidated Balance sheet (Simple problems)

Note: Theory: 30% Problem:70%

Text Book:

Gupta R .L and M. Radhaswamy, *CompanyAccounts*,.NewDelhi:SultanChand&Sons,17thEdition,Reprint 2020.

Books for References:-

1. Jain S.P.& Narang *Practical Problems in Advanced Accountancy* .New Delhi: Kalyani Publishers, 19th Revised Edition 2015
2. Maheswari S.N. *Advanced Accounting*. New Delhi: Vikas Publishing House, 11thedition2018.
3. Reddy T.S. and Murthy A *Advanced Accountancy. Vol-I-* Chennai: Margham Publications, Reprint 2019

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	3	2	2	2	3	2	2
CO-2	3	2	3	3	3	2	2	3	2	2
CO-3	3	2	3	3	3	2	2	3	2	2
CO-4	3	2	3	3	2	2	2	3	2	2
CO-5	3	2	3	3	3	2	2	3	2	2
Ave.	3	2	3	3	2.6	2	2	3	2	2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–V			
Part III Core XI		Company Law	
Course Code:23UCOC53	Hrs/Week:6	Hrs/Sem:90	Credits:5

Objectives:

Learning Objectives	
1	To update the students with Company Law 1956 and Companies Act 2013
2	To help the students to have an understanding on the formation of a company
3	To make the students to understand the kinds of Share capital and debentures
4	To help the students to gain knowledge on the procedure to conduct meetings of a company
5	To familiarize the students with the various modes of winding up

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recognise the classification, formation, nature of shares, management and winding up under the Companies Act 2013	K1
CO 2	review the characteristics of companies, contents of the MoA & AoA, issue of shares & debentures, general meetings and modes of winding up	K2
CO 3	apply the Companies Act 2013	K3
CO 4	analyse the nature, formation, issue of shares & debentures, reports and powers of Tribunal	K4
CO 5	assess the Companies Act 2013	K5

SEMESTER –V			
Part III	Core XI	Company Law	
Code: 23UCOC53	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 5

Unit–I Nature of Company (15 hours)

Definition of company–Characteristics of a company–Company distinguished from partnership -Kinds of companies – Private Company – Public company – Distinction between public company and Private Company – Special privileges of a private company–Conversion of a public company into a private company. Prohibition of large partnerships.

Unit–II Formation of Company: (20 hours)

Incorporation–Documents to be filed with the Registrar–Certificate of Incorporation–Promoter –Memorandum of association – Contents – Alteration of memorandum – Articles of Association–Contents–Alteration of Articles–Distinction between Memorandum and Articles–Prospectus –Registration of prospectus– Contents of prospectus- Misstatements in prospectus and their consequences.

Unit–III Share capital and debentures: (20 hours)

Definition-Nature of shares-Kinds of Share Capital-Calls on shares-Share certificate-Issue of shares at premium-Prohibition of issue of shares at discount- Voting rights-Provisions relating to Transfer and transmission of shares-Issue of sweat equity shares-Issue of bonus shares-Alteration of share capital-Prohibition for buy-back in certain circumstances .Debentures-Provisions relating to issue and redemption of debentures

Unit–IV Management and Administration: (20 hours)

Register of members-Annual return-Meetings of a company–Annual general meeting–Report on annual general meeting. Extraordinary general meeting– Requisites of a valid meeting–Notice–Quorum–Chairman of meeting–Minutes of meeting–Proxies-Voting-Show of hands-poll–Resolutions–Ordinary–Special – Resolution requiring special notice

Unit–V Winding up of company: (15 hours)

Meaning of winding up – Modes of winding up –Winding up by the Tribunal – Petition for winding up-Powers of Tribunal-Appointment of Liquidators–Effect of winding up order-Voluntary winding up-Declaration of solvency-Meeting of creditors-preferential payments-Provisions applicable to every mode of winding up– Consequences of winding up.

Text Book:

Kapoor N.D.*Elements of Company Law*. NewDelhi,Sultan Chand & Sons ,31st Revised Edition 2020,Reprint-2021.

Books for Reference:

1. Ashok Bagrial. *CompanyLaw*.NewDelhi:VikasPublishingHouse.12thEdition- 2012, Reprint2018.
2. ShuklaL.*CompanyLaw*.NewDelhi:S.Chand&Sons.17th Edition2017.
3. Goyal V.K. *CompanyLaw*,NewDelhi: Singhal LawPublications.13th Edition2019.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	2	3	3	2	3	3	2	2
CO-2	2	3	2	3	3	2	3	3	2	2
CO-3	2	3	2	3	3	2	3	3	2	2
CO-4	2	3	2	3	3	2	3	3	2	2
CO-5	2	3	2	3	3	2	3	3	2	2
Ave.	2	3	2	3	3	2	3	3	2	2

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –V			
Par III	Core XII	Cost Accounting	
Course Code: 23UCOC54	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5

Objectives:

Learning Objectives	
1	To understand the various concepts of cost accounting
2	To gain knowledge regarding valuation methods of material
3	To familiarize with the different methods of calculating labour cost
4	To know the apportionment of Overheads
5	To prepare the contract and process costing

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	recall the various concepts of cost accounting	K1
CO 2	demonstrate the preparation of cost sheet, valuation of material, labour, overheads treatment of profit in incomplete contracts	K2
CO 3	apply the approaches of cost centers, material, labour , overheads and normal and abnormal gain & losses	K3
CO 4	analyse the various methods of issue of materials, labour, overheads, contract costing and process costing	K4
CO 5	examine the different methods of calculating unit cost, material cost, labour cost, overheads cost and contract costing	K5

SEMESTER – V				
Par III	Core XII	Cost Accounting		
Course Code: 23UCOC54	Hrs/Week: 6	Hrs/Sem: 90	Credits : 5	

Unit I: Cost Accounting and Unit Costing: (15 Hrs)

Cost Accounting: Definition – Functions- Objectives – Difference between Financial Accounting and Cost Accounting – Elements of cost – Cost unit – Cost Centre – Cost Control – Cost Reduction – Classification of cost and costing. Unit or Output Costing: Features – Collection of costs – Cost sheet

- Tenders or Quotations.

Unit II: Material Cost Control (20 Hrs)

Material control: Purchasing – Centralised and Decentralised purchasing. Store Keeping – Setting of levels of stock – Economic Ordering Quantity – ABC analysis – VED Analysis – Methods of valuing material issues: FIFO – LIFO – Simple Average – Weighted Average. Material losses: Wastage – Scrap – Defectives – Spoilage – Obsolete materials.

Unit III: Labour Cost Computation and Control: (20 Hrs)

Labour Costs: Control over labour costs – Labour Turnover: Meaning – Methods of measurement of Labour turnover – Causes, Effects and Prevention of Labour turnover. Time keeping – Time booking

- Idle time: Meaning, Causes and Control. Overtime: Avoidance and Control. Systems of wage payment: Methods of Time wage system – Methods of Piece wage system: Straight – Differential Piece rate: Taylor’s Differential Piece rate – Merrick’s Multiple Piece rate. Premium and Bonus plans: Halsey – Rowan.

Unit IV: Accounting for Overheads: (20 Hrs)

Meaning of Allocation and Apportionment of Overheads – Bases of Apportionment – Meaning of Reapportionment of overheads – Methods of Reapportionment – Meaning of Absorption of Overheads – Methods of Absorption of overheads.

Unit V: Contract Costing and Process Costing: (15 Hrs)

Contract costing: Features – Treatment of Profit in incomplete contracts. Process costing: Features - Treatment of Normal loss, abnormal loss and abnormal gain in process accounts.

Note: Theory – 30% Problem – 70%

Text Book:

Pillai R.S.N. and Bagavathi V. *Cost Accounting*. New Delhi: S.Chand & Co, Ltd. Reprint2017, 7th Edition.

Books for Reference:

1. Reddy T.S. and Hari Prasad Reddy Y. *Cost Accounting*. Chennai: Margham Publications, 5th edition 2014.
2. Jain S.P. and Narang K.L. *Cost Accounting- Principles and Practice*. Chennai: Kalyani Publishers. 26th edition 2019.
3. Murthy, A. and Guru Samy.S. *Cost Accounting*, Chennai: Vijay Nicole Imprints Pvt. Ltd., 3rd edition 2014

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	3	2	3	2	2	2	3	3
CO-2	3	2	2	2	3	2	2	2	3	3
CO-3	3	2	3	2	3	2	2	2	3	3
CO-4	3	2	2	2	3	2	2	2	3	3
CO-5	3	2	3	2	3	2	2	2	3	3
Ave.	3	2	2.6	2	3	2	2	2	3	3

Mapping	<40%	≥ 40% and < 70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester V			
DSE- I		Digital Marketing	
Course Code:23UCOE51	Hrs/Week:4	Hrs/Sem: 60	Credits :3

Objectives:

	Learning Objective
1	To assess the evolution of digital marketing.
2	To appraise the dimensions of online marketing mix
3	To infer the techniques E-mail marketing
4	To analyse Social Media Marketing.
5	To learn budgeting in Digital Marketing

Course Outcomes:

CO. No.	Upon completion of this course, students will be able to	Knowledge level
CO-1	become aware of emerging trends, technologies, and opportunities in the field of digital marketing	K1
CO-2	gain comprehensive outline of digital marketing concepts, tools, and strategies	K2
CO – 3	apply the applications in different media channels used in digital marketing.	K3
CO – 4	analyse digital marketing techniques, understand consumer behaviour in the online space, and leverage analytics for effective decision-making in the digital marketing landscape.	K4
CO – 5	evaluate the different digital marketing strategies using different media channels	K5

Semester V			
DSE- I		Digital Marketing	
Course Code: 23UCOE51	Hrs/Week:4	Hrs/Sem: 60	Credits :3

Unit I- Basics of Marketing (12hrs)

Evolution of Marketing – Meaning – Definition – Purpose - Marketing Mix- Marketing funnel - Marketing and Advertising-Marketing and Sales. Traditional Marketing and Digital Marketing - Difference between Traditional Marketing and Digital Marketing.

Unit – II - Introduction to Digital Marketing (12hrs)

Digital marketing - Meaning - Channels - Creating Digital Marketing - Creating Digital Marketing Plan - Content Management - Types - Target through Analysis - Meaning - Merits - Contents of Target Market Analysis.

Unit – III E-mail Marketing: (12hrs)

Introduction to email marketing - strategy for email marketing - writing effective Emails - Sending marketing E Mails. Email marketing guidelines - Email marketing analysis - effective email campaigns -Netflix - Uber.

Unit - IV Social Media Marketing (12hrs)

Social Media Marketing - Meaning - Social media Marketing Platform - Face book - Instagram - Twitter - Linked In - YouTube - Snap chat - Pin interest – club house - Benefits of social media Marketing - Social Media Marketing Strategy

Unit V- Budgeting in Digital Marketing (12hrs)

Meaning - Key components -Media fee-Creative Production-Agency Cost-Digital Tools - Creating budget strategy - Essentials Factors - Cost planning-Ways to be cost effective in Digital Marketing.

Text Book:

Riya Bansal. – “*Digital Marketing*” SBPD Publishing House Edition – 2024.

Books for study:

1. Puneet Singh Bhatia, *Fundamentals of Digital Marketing*, Pearson Education Pvt Ltd, 2nd Edition, 2019.
2. Dave Chaffey, Fiona Ellis-Chadwick *Digital Marketing*, Noida: Pearson Education Pvt. Ltd, 2019.
3. Chuck Hemann & Ken Burbary, *Digital Marketing Analytics*. Noida: Pearson Education Pvt Ltd, 2019.
4. Seema Gupta *Digital Marketing*, McGraw Hill Publications, 3rd Edition 2022.
5. Vandana Ahuja, *Digital Marketing*. London: Oxford University Press, (2016).

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	1	3	1	2	2	3	2	1	1
CO-2	2	2	3	2	2	3	3	3	2	2
CO-3	3	2	2	3	2	3	3	2	2	2
CO-4	3	3	3	3	3	3	3	2	3	3
CO-5	2	2	1	2	2	2	2	2	1	2
Ave.	2.4	2	2.4	2.2	2.2	2.6	2.8	2.2	1.8	2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –V			
DSE - I		Green Marketing	
Sub.Code: 23UCOE52	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objectives:

	Learning Objective
1	To assess the evolution of green marketing.
2	To appraise the dimensions of green marketing concepts.
3	To infer the Green Marketing Initiatives.
4	To analyse the purchasing decisions.
5	To learn environmental consciousness in green Marketing.

Course Outcomes:

CO. No.	Upon completion of this course, students will be able to	Knowledge level
CO-1	become aware of emerging trends, technologies, and opportunities in the field of green marketing	K1
CO-2	gain comprehensive outline of green marketing concepts, tools, and strategies	K2
CO – 3	apply the applications used in green marketing.	K3
CO – 4	analyse green marketing techniques, understand consumer behaviour and leverage analytics for effective decision-making in the green marketing landscape.	K4
CO – 5	evaluate the different green marketing strategies	K5

SEMESTER –V			
DSE - I		Green Marketing	
Sub. Code: 23UCOE52	Hrs / Week: 4	Hrs / Sem: 60	Credits : 3

Unit I Green Product and Green Marketing (12 Hrs)

Green Product - Green Marketing - Evolution of Green Marketing - Importance of green marketing - Benefits of Green Marketing- Adoption of Green Marketing- Green Marketing Mix – Strategies to Green Marketing

Unit-II Green Marketing Concepts (12 Hrs)

Green Spinning – Green Selling – Green Harvesting – Enviropreneur Marketing - Compliance Marketing – Green Washing – Climate Performance Leadership Index

Unit-III Green Marketing Initiatives (12 Hrs)

Green Firms – HCL’s Green Management Policy – IBM’s Green Solutions – IndusInd Bank’s Solar Powered ATMs – ITCs Paperkraft – Maruti’s Green Supply Chain – ONCGs Mokshada Green Crematorium – Reva’s Electric Car – Samsung’s Eco-friendly handsets- Wipro Infotech’s Eco-friendly computer peripherals

Unit-IV Purchase Decision (12 Hrs)

Meaning of Purchase decision – Factors affecting Purchase decision - Steps in the decision making process - Five stages of consumer buying decision process - Models of buyer decision-making

Unit-V Environmental Consciousness (12 Hrs)

Introduction of Environment - Importance of environmentalism - Environmental movement -Benefits of green environment to the society - e-Waste exchange - Extended Producer Responsibility Plan - Guidelines for Collection and Storage of e-Waste - Guidelines for Transportation of e-Waste - Guidelines for Environmentally Sound Recycling of e-Waste

Text Book:

1 . Esakki and Thangasamy.*Green Marketing and Environmental Responsibility in*

*Modern Corporations.*Pennslyvania:IGI Global, Latest Edition;2017.

Books for Reference:

1. Robert Dahlstrom, Cengage. *Green Marketing Management*, Learning, First Edition; 2010.
2. Jacquelyn A. Ottman. *Green Marketing: Challenges and Opportunities for the NewMarketing Age*. NTC Business Books, Latest edition; 2004.
3. Jacquelyn A. Ottman,Berrett. *The New Rules of Green Marketing*. Koehler Publishers, , Latest edition; 2011.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
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CO-2	2	2	3	2	2	3	3	3	2	2
CO-3	3	2	2	3	2	3	3	2	2	2
CO-4	3	3	3	3	3	3	3	2	3	3
CO-5	2	2	1	2	2	2	2	2	1	2
Ave.	2.4	2	2.4	2.2	2.2	2.6	2.8	2.2	1.8	2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester V			
Self-Study Course STRESS MANAGEMENT			
Course Code: 23UCOSS2			Credits :+2

Objectives

Learning Objectives	
1	To make students aware of the types and symptoms of stress
2	To update the students with the techniques of conquering procrastination
3	To help students acquire knowledge on the environmental issues and the importance of good communication
4	To enable students to develop a sense of humour
5	To help students know the ways to improve personality with Integrity

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the types of stress, techniques for conquering procrastination role of cohesion and team spirit	K1
CO2	relate individual stress and work related stress, importance of good communication-sensible communication	K2
CO3	use time management schedule, control crisis, manage self and develop sense of humour	K3
CO4	analyse environmental issues, leading with integrity and yoga with life	K4
CO5	assess effective decision making, learn to laugh and taking the right breaks	K5

Semester V			
Self-Study Course STRESS MANAGEMENT			
Course Code: 23UCOSS2			Credits :+2

UNIT – I Understanding Stress

Stress- Meaning- Types of stress- Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

UNIT – II Time Management

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing concentration – Organizing the Work Area – Prioritizing – Beginning at the start – Techniques for conquering procrastination – Sensible delegation – Taking the right breaks.

UNIT - III Stress and Coping

Implications – People issues – Environmental issues –Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

UNIT IV- Stress and Work Performance

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit – Using humour at work – Reducing conflicts with humour

UNIT - V Self Development

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation for peace – Yoga for Life.

REFERENCES

1. Cooper, *Managing Stress*, Sage Publications, New Delhi. Latest Edition.
2. .Waltschafer, *Stress Management*, Tata McGraw Hill.NewDelhi. Latest Edition.
3. Argyle.The *Psychology of Happiness*.Tata McGraw Hill.New Delhi. Latest Edition.
4. Bartlet.Stress – *Perspectives & Process*.Tata McGraw Hill.New Delhi. Latest Edition.
- 5.Juan R. Alascal, Brucata, Laurel Brucata, Daisy Chauhan. *Stress Mastery*. Pearson,New Delhi. Latest Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	2	1	2	2	2	2	3	1
CO-2	2	2	1	3	2	1	2	2	1	2
CO-3	3	2	1	2	1	2	1	1	3	2
CO-4	1	2	3	1	3	3	3	3	2	1
CO-5	2	3	1	2	2	2	1	2	3	2
Ave.										

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–VI			
Part III Core - XIII		Income Tax Law and Practice-II	
Course Code:23UCOC61	Hrs/Week:6	Hrs/Sem: 90	Credits:5

Objectives

Learning Objectives	
1	To make students understand the canons of taxation, powers and functions of income tax authorities
2	To enable students to acquire skills on income tax assessment
3	To impart skills in clubbing, set off of losses and various deductions from gross total income
4	To enable practical knowledge in computation of income of individuals and firms
5	To provide knowledge about the computation of tax liabilities of individuals ,HUF and firms

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO 1	describe the mechanism of clubbing, set off of losses	K1
CO 2	discuss and apply the various benefits /deductions from 80C to 80U	K2
CO 3	evaluate the total income of the individuals, HUF and firms	K3
CO 4	assess the tax liability of individuals assesses and firms	K4
CO 5	demonstrate the knowledge of taxation of individuals and firms while preparing the return of income	K5

SEMESTER-VI			
Part III Core - XIII	Income Tax Law and Practice-II		
Course Code:23UCOC61	Hrs/Week:6	Hrs/Sem: 90	Credits:5

Unit I: Clubbing of Income and Set off (10 Hrs)

Clubbing of income –Provisions relating to clubbing - Deemed income–Set off and carry forwards of losses – Carry forward and set off-Computation (All Illustrations and Exercise in clubbing and set off)

Unit II: Deductions from Gross Total Income (22 Hrs)

Deductions from 80C to 80 U– Provisions – Deductions in respect of certain payments- Deductions in respect of certain income - Tax rate (All Illustrations and Exercise)

Unit III: Assessment of Individual (25 Hrs)

Assessment of individuals and H.U.F-Computation - Tax on Individuals–Advance tax–Tax deducted at source for individuals. (All Illustrations and Exercise)

Unit IV: Assessment of Partnership firms (18 Hrs)

Assessment of firms –Book profit–Computation (All Illustrations and Exercise)

Unit V: Procedure for filing of return (15 Hrs)

Returns – Types – Belated return – Defective return – Assessment – Tax deducted at Source –e-Filing– PAN.

Note: Theory: 30% Problem70%

Text Book:

Mehrotra H.C and Goyal S.P. *Income tax law & Accounts*, Agra: Sahitya Bhawan Publication.(Relevant Assessment Year).

Books for Reference:

1. Gaur.V.P, Narang, Puja Gaur & Rajeevpuri.: *Income Tax law & Practice*. New Delhi Kalyani Publishers. (Relevant Assessment Year).
2. Lal B.B and Vashist N. *Income Tax law & Practice*. New Delhi: I.K. International Publishing House Pvt Ltd. (Relevant Assessment Year).

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	2	3	2	1	2	3	2
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CO-3	1	2	1	2	1	2	2	1	3	2
CO-4	2	3	3	1	3	3	2	3	2	1
CO-5	2	3	1	2	2	2	1	2	3	2
Ave.	2.0	2.2	1.6	2.0	2.2	2.0	1.6	2.0	2.4	2.2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester – VI			
Core - XIV		Human Resource Management	
Course Code:23UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credit :5

Objectives

Learning Objectives	
1	To make students to understand the aspects relating to Human resource management
2	To update the students on the various aspects of HRM
3	To help students acquire knowledge on the strategies relating to Human Resource management
4	To enable students to develop a assimilate knowledge on employee welfare
5	To help students know the Industrial Relations Policy

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the concepts of Human resource management	K1
CO2	relate the appropriate strategies for human resource management	K2
CO3	compare and contrast various industrial relations policy	K3
CO4	analyse the organisation culture	K4
CO5	assess the strategies for employee welfare	K5

Semester – VI			
Core - XIV		Human Resource Management	
Course Code: 23UCOC62	Hrs/Week: 6	Hrs/Sem: 90	Credit :5

Unit I - Introduction to HRM (18 Hrs)

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 (18 Hrs)

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 (18 Hrs)

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 Organisational Development Collective Bargaining (18 Hrs)

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

Unit – V Employee welfare (18 Hrs)

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.

Text Book:

Ashwathappa, *Human Resource Management*. Noida : Tata McGraw-Hill Education, Latest Edition.

Books for Reference:

1. Prasad L.M , *Human Resource Management*, New Delhi : Sultan and Chand Sons Publications, Latest Edition.
2. Dr.Sundar. K and Dr.Srinivasan.J, *Human Resource Development*, Chennai: Margham Publications, Latest Edition
3. Mamoria, C.B. and Gaonkar, S.V, *Personnel Management*, Mumbai : Himalaya Publishing House, Latest Edition

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
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CO-3	3	2	1	2	1	2	1	1	3	2
CO-4	1	2	3	1	3	3	3	3	2	1
CO-5	2	3	1	2	2	2	1	2	3	2
Ave.										

Mapping	<40%	≥40% and <70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–VI			
Core - XV		Management Accounting	
Course Code:23UCOC63	Hrs/Week:6	Hrs/Sem: 90	Credits:5

Objectives:

Learning Objectives	
1	To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.
2	Evaluate the performance of a firm using fund flow and cash flow statement.
3	To learn marginal costing techniques for optimizing cost and profit.
4	To evaluate the performance of a firm using applications of marginal costing in managerial decision making
5	To identify the significance of standard costing, budgeting and budgetary control in managerial decision making.

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	Knowledge Level
CO– 1	remember the basic concepts of management accounting and can be applied for evaluating the performance and financial position of a firm.	K1
CO – 2	understand the role and importance of managerial accounting in management decision making.	K2
CO – 3	get familiarize with various methods and technique of managerial accounting.	K3
CO – 4	apply the applications of various methods and techniques used for managerial decision making.	K4
CO – 5	analyse the various techniques of management accounting an develop analytical skills in them.	K5

SEMESTER–VI			
Core - XV		Management Accounting	
Course Code:23UCOC63	Hrs/Week:6	Hrs/Sem: 90	Credits:5

Unit I Management Accounting & Ratio Analysis: (14 hours)

Meaning-Objectives and Scope of Management Accounting – Functions - management Accounting Vs Financial Accounting –Management Accounting Vs Cost Accounting-Advantages-Limitations. Tools of Financial Statement Analysis (Theory only).Ratio analysis: Meaning-Importance-Limitations-Analysis of Liquidity Activity, Solvency and Profitability ratios.

Unit II Funds Flow and Cash Flow Analysis: (18 hours)

Funds Flow Analysis: Concept of Fund-Schedule of changes in working capital-Preparation of Funds flow statement. Cash Flow Analysis: Meaning– Differences between Cash flow statement and Fund flow statement. Cash from operations –Preparation of Cash flow - Statement under AS -3

Unit III Budgetary Control: (20 hours)

Meaningofbudget-BudgetaryControl-Objectives-Features-Advantages-Limitations-Preparation of budget: Functions budget –Production budget-Purchases Budget-Sales Budget-Cash budget- Flexible budget.

Unit IV Marginal Costing: (18hours)

MeaningofMarginalcostandMarginalcosting-AdvantagesandLimitationsofMarginal costing -Contribution - P/V ratio - BEP - Margin of safety - Applications of marginal costing in managerial decision making: Fixation of selling price - Key factor –Make or Buy-Selection of suitable product mix.

Unit V Standard Costing: (20hours)

Meaning of Standard cost and Standard costing - Advantages and Limitations of Standard costing - Comparison between standard costing and budgetary control – Analysis of Variances: Material Variances - Labour variances -Overhead Variances. (Simple problems only).

Note: Theory – 30% Problems– 70%

Text Book:

Pillai R.S.N.and Bhagavathi V.*Management Accounting*.NewDelhi: S.Chand&Sons, Fourth edition 2016.

BooksforReference:

1. Jain S.P. and NarangK.L. *Cost Accounting*. Chennai: Kalyani Publishers, 26th edition2019.
2. MaheswariS.N. *Principles of Management Accounting*. New Delhi: Sultan Chand &Sons.18thedition2012.
3. Gupta S.P.*Management Accounting* .Agra: Sahitya Bhawan Publications. RevisedEdition1st January2021.
4. Jenitra L.Merwin. and Dalston L.Cecil. *Management Accounting*, Trichy: Learn Tech Press,First edition 2010.

Mapping of Course Outcomes with Pos and PSOs

Course Outcomes	Programme Outcomes (PO)					Programme Specific Outcomes (PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
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CO-3	3	3	3	3	2	3	2	2	3	2
CO-4	2	2	3	3	2	3	3	1	3	2
CO-5	3	2	2	1	1	3	2	2	2	3
Ave.	2.8	2	2.6	2.6	1.6	2.4	2.6	1.4	2.4	2.4

Mapping	<40%	≥40% and <70%	≥ 70%
Relation	LowLevel	MediumLevel	High Level
Scale	1	2	3

SEMESTER –VI			
Part III Core XVI		Project and Viva Voce	
Course Code: 23UCOP61	Hrs/Week: 6	Hrs./ Sem.: 90	Credits : 5

1. It is a Group project and each group consists of not more than five students.
2. The project report should be in English.
3. A project report shall consist about 60 pages minimum.
4. Marks for the project report will be 100 divided as internal 50 marks and external 50 marks.
5. Project report evaluation and viva – voce will be conducted by both External examiner and the Guide.
6. Allocation of marks for the VI semester subject project is given below:

	Marks
Internal Evaluation	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
Total	50
External Evaluation	
Relevance to the theme	15
Design of the Project	10
Mode of presentation (Models / Charts / Graph / Power Point Presentation)	15
Response to questions & Criticisms	10
Total	50

SEMESTER–VI			
DSE		Auditing	
COURSECODE:23UCOE61	Hrs/Week:4	Hrs/Sem:60	Credits:3

Objectives

Learning Objectives	
1	To make the students understand the concept of auditing
2	To enable the students to gain knowledge of various techniques of auditing
3	To make students know the different types of vouchers and its importance
4	To enable students to understand the techniques of errors and fraud
5	To update the students on the concept of vouching

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the concept of auditing ,vouching, verification and valuation of assets and liabilities	K1
CO2	use vouching technique to identify the manipulation of errors and frauds in book keeping	K2
CO3	determine misstatement of accounts, documentation procedures and audit working papers	K3
CO4	analyse the methods of valuation ,vouching procedures and concept of investigation of accounts	K4
CO5	assess the valuation of assets, the responsibility of auditor towards inheriting the frauds and errors in financial statements	K5

SEMESTER–VI			
DSE	Auditing		
COURSECODE:23UCOE61	Hrs/Week:4	Hrs/Sem:60	Credits:3

Unit I–Introduction to Auditing

(12 hrs)

Meaning –Definition-Difference between book keeping, Accounting and Auditing-Objects of an Audit-Different types of audit-Continuous audit-Advantages-Disadvantages-Interim Audit-Advantages-Disadvantages-Distinction between continuous and Interim Audit-Procedure to conduct balance sheet audit-Advantages of an audit-Different Classes of Audit and their advantages

Unit II–Audit objectives, Scope and responsibilities of Financial Statements (12 hrs)

Audit objectives-Expression of opinion-Opinion-Opinion as to the truth and Fairness of the financial statements-Scope of the audit of financial statements- limitations of audit-Auditors responsibility in recognizing the inherit risk of errors and frauds in financial statements-Auditors responsibility to deduct errors and fraud -Determination of misstatement -Documentation , communication of fraud.

Unit III–Vouching

(12 hrs)

Meaning of Vouching-Definition-Characteristics of Vouching-Importance of vouching-Types of Vouchers-Objectives of Vouching- Routine checking-Meaning-Definition-Charaacteristics of routine checking-Difference between routine checking and vouching-Vouching of Cash book-Vouching of receipt and payment side of cash book.

Unit IV-Verification and Valuation of Assets and Liabilities

(12 hrs)

Meaning of verification-Valuation of Assets during Inflationary period-Fixed Assets-Valuation of Fixed Assets-Intangible assets- Valuation of Intangible assets- Auditors position regarding valuation of Assets-Valuation of Different kinds f Assets-Valuation of investment-Methods of Stock taking-Principles of valuation of stock-Duty of an auditor in connection with stock in trade-Verification of Liabilities

Unit V–Investigation and Documentation

(12 hrs)

Definition-Difference between Investigation and Auditing-Points to be noted while conducting investigation-Objects of Investigation-Power of the Inspector –Duties of the Investigator-Importance of audit documentation-Content of Working papers-Filing of Working paper-Responsibility, Protection and Preservation of Working papers. Audit Report-Introduction-Elements of an audit Report-Kinds of Audit report.

Text Book:

1. Dr. Tandon. B.N, Dr. Sudharshan.S, Sundharabahu. S.A. *Handbook of practical Auditing*. New Delhi: S.Chand & Co.(2018)
2. Dr.Anitha.G, .Dr.Sankari.J: *Practical Auditing*. Chennai-SaiSelva Publishers(2013)

Books for Reference:

1. Sharma T. R *Auditing*. Agra:Sathiya Publications.(2010)
2. Saxana, Reddy & Appannaiah. *Textbook of Auditing*. Mumbai:M/S Himalaya Publishing House.(2016)

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
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CO-3	2	1	3	2	2	2	1	2	2	3
CO-4	2	3	2	2	1	2	2	2	1	2
CO-5	2	2	3	2	1	3	1	2	2	2
Ave.	2.4	2.2	2.2	2.0	1.2	2.4	1.6	1.4	1.8	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER –VI			
DSE		Supply Chain Management	
Sub.Code:23UCOE62	Hrs/Week: 4	Hrs/Sem: 60	Credits : 3

Objectives

Learning Objectives	
1	To make the students understand the concept of Supply Chain Management
2	To enable the students to gain knowledge of Performance of Supply Chain Management
3	To make students know the supply chain integration
4	To enable students to understand the IT in Supply Chain Management
5	To update the students on the concept of green Supply Chain Management

Course Outcome:

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define the concept and essentials of Supply Chain Management	K1
CO2	use the performance and measures of supply chain to integrate the supply chain management	K2
CO3	determine the impact of Buyer and Supply Practices to learn the supply chain integration	K3
CO4	analyse the case studies in supply chain management	K4
CO5	assess the role of IT in Supply Chain Management the importance of Supply chain	K5

SEMESTER –VI			
DSE		Supply Chain Management	
Sub.Code:23UCOE62	Hrs/Week: 4	Hrs/ Sem: 60	Credits : 3

Unit I – Introduction to Supply Chain Management (12 Hrs)

Supply Chain Management – Definition – Meaning – Evolution – Supply Chain Concepts - Decisions in Supply Chains - Importance of Supply Chain Management - Levels of Supply Chain Management -Types of Supply Chains

Unit II – Supply Chain Performance and Measures (12 Hrs)

Enablers of Supply Chain Performance-Improvement in Communication and IT- Emergence of Third party Logistics Providers – Enhanced Inter firm Coordination Capabilities – Supply Chain Performance in India -Measures -Linking Supply Chain and Business Performance

Unit III – Supply Chain Integration (12 Hrs)

Internal Integration - Centralized - Decentralized - Hybrid Systems – External Integration -Increase in Demand Volatility- Impact of Buyer Practices - Impact of Supplier Practices - Bullwhip effect - Barriers to External Integration – Hedging in Supply Chain Management

Unit IV – Information and Technology in Supply Chain Management (12 Hrs)

Enabling Supply Chain Management in IT - Functional role of IT in Supply Chain Transaction execution– IT in Supply Chain Collaboration and Coordination- IT in Supply Chain Decision Support – IT in Supply Chain Management – IT in Supply Chain Measurement and Reporting.

Unit V – Green Supply Chain Management (12 Hrs)

Conventional and Green Supply chains - Difference between Conventional and Green Supply Chain Management - Supply chain in Emerging Trends – Case studies in Supply Chain Management

Text books

1. Janat Shah , *Supply Chain Management Text and Cases*, Pearson Publishers, 5th Edition , 2012
2. Mukesh Bhatia, N.J. Kumar, *Supply Chain Management*, Regal Publications, 1st Edition,2012

Books for Reference:

1. Donald J Bowersox, David J Closs,M Bixby Cooper. *Supply Chain Logistics &Management*. New Delhi: Tata McGraw Hill Publishing Company limited,4th Edition;2018
2. Richard E. Crandall, William R. Crandall, Charlie C.Chen , *Principles of Supply Chain Management*, CRC Press 2nd Edition;2015

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	3	2	1	2	1	3	2	2	2	2
CO-2	3	3	2	2	1	2	2	1	2	1
CO-3	2	1	3	2	2	2	1	2	2	3
CO-4	2	3	2	2	1	2	2	2	1	2
CO-5	2	2	3	2	1	3	1	2	2	2
Ave.	2.4	2.2	2.2	2.0	1.2	2.4	1.6	1.4	1.8	2.0

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

SEMESTER–VI			
SEC - VI		Goods and Service Tax	
COURSE CODE: 23UCOS61	Hrs/Week:2	Hrs/Sem:30	Credits:2

Objectives

Learning Objectives	
1	To help students gain knowledge on the types of goods and determination of place of supply
2	To make students understand the basic concepts of GST
3	To help students define the taxation procedure for import of goods and services
4	To update students on the functions of GST network
5	To help students to gain knowledge on IGST procedures

Course Outcomes

CO No.	Upon completion of this course, students will be able to	Knowledge level
CO1	define features and functions of GST	K1
CO2	acquire knowledge on the types of goods ,types of supply ,place of supply and determination of place of supply	K2
CO3	examine the levy and collection of GST and IGST procedures and impact of GST	K3
CO4	analyse the taxation procedure for import of goods and services	K4
CO5	assess the functions of GST network, registration category and crucial facts on GST	K5

SEMESTER–VI			
SEC - VI	Goods and Service Tax		
COURSE CODE:23UCOS61	Hrs/Week:2	Hrs/Sem:30	Credits:2

Unit–I Introduction to GST (6 Hrs)

Introduction- Historical background- Concept- Salient features- Advantages and disadvantages-Dual GST

Unit–II Taxation Mechanism (6 Hrs)

Charging Section-Collection and Rates -Types of goods - SGST, CGST, IGST- Exemptions and Exempt Supplies-Threshold Limit-Output tax

Unit–III GST Council, Network and Impact (6 Hrs)

GST Council-Role and Functions, GST Network-Functions-Services-Anti Profiteering- Important definitions, Impact of GST.

Unit–IV Supply, Place of supply (6 Hrs)

Supply-Meaning-Essential ingredients-Deemed supply-Composite supply-Mixed supply- Continuous supply-Inward and outward supply, Time of supply-Value of supply, Place of supply- Determination of place of supply

Unit–V Levy and collection of GST (6 Hrs)

Levy and collection of GST and IGST- Taxation of import of Goods and services, Registration-Category- Time limit- Types- Special cases- Procedure- Documents, Input tax credit- Crucial facts.

Text Book:

Mehrotra H.C. and Agarwal V.P., *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications Hospital Road, Latest Edition.

Books for Reference:

1. Career Counselling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. Latest Edition.
2. Balachandran . V. *Textbook of GST & Customs Law*, New Delhi: Sultan Chand & Sons. 2nd Latest Edition.

Mapping of Course Outcomes with POs and PSOs

Course Outcomes	Programme Outcomes(PO)					Programme Specific Outcomes(PSO)				
	PO-1	PO-2	PO-3	PO-4	PO-5	PSO-1	PSO-2	PSO-3	PSO-4	PSO-5
CO-1	2	3	2	1	2	3	2	2	2	3
CO-2	1	2	3	2	2	2	3	1	3	2
CO-3	2	3	1	2	2	2	2	2	2	1
CO-4	2	2	1	2	2	1	3	2	1	3
CO-5	2	1	3	2	3	3	2	2	2	2
Ave.	1.8	2.2	2.0	1.8	2.2	2.2	2.4	1.8	2.0	2.2

Mapping	<40%	≥40%and<70%	≥ 70%
Relation	Low Level	Medium Level	High Level
Scale	1	2	3

Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	21	-	600
II	30	24	-	600
III	30	22	2	700
IV	30	23	1	650
V	30	25	2	550
VI	30	25	-	550
Total	180	140	5	3650

Courses	Number of Courses	Hours / week	Credits	Extra Credits
Tamil / French	4	24	12	--
English	4	24	12	--
Core	15	80	71	--
Discipline Specific Elective	4	16	12	--
Skill Enhancement Course	6	12	12	--
Group Project / Core	1	6	5	--
Generic Elective (Allied)	2	8	6	--
Generic Elective (NME)	2	4	4	--
Ability Enhancement Course	3	4	3	--
Foundation Course	1	2	2	--
NCC, NSS & Sports	--	--	1	--
Extension Activities	--	--	--	1
Self-Study / On-line Course	1	--	--	2
Internship (Optional)				
Self-Study/ MOOC/Internship (Compulsory)	1	--	--	2
Total		180	140	5