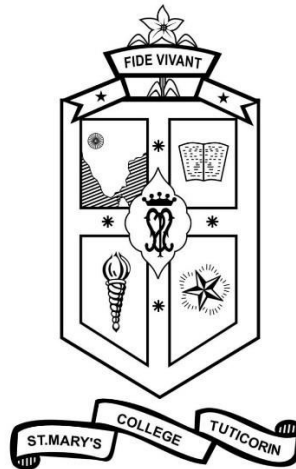


ST. MARY'S COLLEGE (AUTONOMOUS)

Re-accredited with A+ Grade by NAAC

Thoothukudi – 628001, Tamil Nadu

(Affiliated to Manonmaniam Sundaranar University)



Syllabus

B.Com

School of Management & Economics

Outcome Based Curriculum

(w.e.f. 2021)

Preamble:

The B.Com. programme is structured to equip students with knowledge, attitude and skills to meet the challenges of the modern business world. By the end of the programme, students gain an in-depth knowledge on core courses like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountancy, Company Secretary ship, Cost and Management Accountancy and Master of Business Administration can be pursued along with B.Com. programme, because the courses are interrelated.

Vision

- To provide excellent and value based Commerce education.

Mission

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and trade with full awareness on the prevailing business conditions.
- To enable them to seek for higher education in commerce and professional courses like C.A, CMA, CS and M.B.A.
- To train the students with required levels of competence for employment in both national and global level

Programme Outcomes:

PO No.	Upon completion of B.Com. programme, the graduates will be able to
PO - 1	develop language, numerical abilities and writing skills.
PO - 2	apply basic mathematical and statistical skills necessary for analysis of a range of problems in Economics, Accounting, Marketing, Management and Finance.
PO - 3	demonstrate knowledge of law and legislations related to commerce, business an industry.
PO - 4	familiarise with recent trends in business organisation and industries and be informed about national and global economic environment.
PO - 5	know the recent trends of the world, develop the knowledge leading to an overall development.
PO – 6	apply reasoning acquired by the contextual knowledge to assess societal health, safety, legal and cultural issues and the consequent responsibilities relevant to professional accounting practice.
PO – 7	appraise the impact of professional accounting solutions in societal and environmental contexts and demonstrate the knowledge of and need for sustainable development
PO – 8	function effectively as an individual and as a member or leader in teams and in multidisciplinary settings.
PO- 9	focus on developing domain specific language skills and knowledge

Programme Specific Outcomes

PSO No.	Upon completion of B.Com Degree programme, the graduates will be able to,	PO Mapped
PSO - 1	build a strong foundation of knowledge in different areas of commerce.	PO – 1,6,8
PSO - 2	develop the skill of applying concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise.	PO – 1, 2, 6
PSO – 3	develop functional and general management skills with sound ethics.	PO – 3, 4,7
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.	PO - 1, 5, 8, 9
PSO - 5	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and demonstrate writing skills in business communication	PO - 5, 2, 7
PSO - 6	exhibit students to entrepreneurship skills and inculcate global mindset.	PO - 4, 5, 6
PSO - 7	make decisions at personal and professional level.	PO – 5, 7, 8, 9
PSO - 8	evaluate different problems using analytical, creative and integrative abilities.	PO – 2, 7, 8

Semester – I

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA11	பொதுத்தமிழ் தாள் - 1 இக்கால இலக்கியம் செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, சிறுகதை	6	3	40	60	100
	French	21ULFA11	Preliminary French and Commercial terms					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-I	6	3	40	60	100
III	Core – I	21UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	21UCOC12	Business Organisation	5	4	40	60	100
	Allied I	21UCOA11	Business Information System	4	4	40	60	100
IV	Skill Enhancement Course - I	21UCOPE1	Professional English for Commerce and Management- I	2	2	20	30	50
	Ability Enhancement Course I	21UAVE11	Value Education	2	2	20	30	50
			Total	30	22			

Semester – II

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA21	பொதுத்தமிழ் - தாள் 2 சமய இலக்கியங்களும் நீதி இலக்கியங்களும், செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு	6	3	40	60	100
	French	21ULFA21	Progressive French and Commercial correspondence					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-II	6	3	40	60	100
III	Core – III	21UCOC21	Financial Accounting – II	5	4	40	60	100
	Core – IV	21UCOC22	Principles of Marketing	5	4	40	60	100
	Allied II	21UCOA21	Business Management	4	4	40	60	100
IV	Skill Enhancement Course - II	21UCOPE2	Professional English for Commerce and Management - II	2	2	20	30	50
	Ability Enhancement Course II	21UAEV21	EVS	2	2	20	30	50
Total				30	22			

Semester – III

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core V	21UCOC31	Advanced Financial Accounting	6	6	40	60	100
	Core VI	21UCOC32	Modern Banking	6	4	40	60	100
	Core VII	21UCOC33	Business Mathematics	6	4	40	60	100
	Allied III	21UCOA31	Customer Relationship Management	4	4	40	60	100
	Core SB	21UCOS31	E-Accounting	4	4	40	60	100
	NME I	21UCON31	Principles of Accountancy	2	2	20	30	50
IV	Ability Enhancement Course- III	21UAWS31	Women's Synergy	2	2	20	30	50
	Self Study/ MOOC / Internship (Compulsory)	21UCOSS1	Online Marketing		2			
			Total	30	28			

Semester – IV

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core VIII	21UCOC41	Corporate Accounting	6	6	40	60	100
	Core IX	21UCOC42	Company Law	6	4	40	60	100
	Core X	21UCOC43	Business Statistics	6	4	40	60	100
	Allied IV	21UCOA41	Financial Services	4	4	40	60	100
	Core SB	21UCOS41	Career Skills	4	4	40	60	100
	NME II	21UCON41	E -Banking	2	2	20	30	50
IV	Ability Enhancement Course - IV	21UAYM41	Yoga and Meditation	2	2	20	30	50
	Self Study/Online course/ Internship (Optional)	21UCOSS2	Goods and Service Tax		+2			
V	NCC, NSS & Sports Extension activities / CDP		CDP		1			
					+1			
			Total	30	27+3			

Semester – V

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI (Common Core)	21UMCC51	Human Resource Management	6	3	40	60	100
	Core XII	21UCOC51	Income Tax Law and Practice I	6	4	40	60	100
	Core XIII	21UCOC52	Business Law	5	4	40	60	100
	Core XIIV	21UMCC53	Special Accounts	6	4	40	60	100
	Core Elective	21UCOE51	Cost Accounting / Financial Management	5	4	40	60	100
IV	Common SB Course	21UCSB51	Computer for Digital Era and Soft Skills	2	2	20	30	50
	Self Study/ MOOC/ Internship (Optional)	21UCOSS3	Women Entrepreneurs		+2			
			Total	30	21+2			

Semester – VI

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XV	21UCOC61	Income Tax Law and Practice II	6	4	40	60	100
	Core XVI	21UCOC62	Industrial Law	6	4	40	60	100
	Core XVII	21UCOC63	Management Accounting	6	4	40	60	100
	Core XVIII	21UCOC64	Logistics in Shipping Industries	6	4	40	60	100
IV	Core XIX / Project	21UCOC65 21UCOP61	Investment Management /Project	6	4	40	60	100
			Total	30	20			
			Total	180	140+5			

Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	22	-	600
II	30	22	-	600
III	30	26	2	700
IV	30	27	3	700
V	30	23	-	500
VI	30	20	-	500
Total	180	140	5	3600

Courses	Number of Courses	Hours / week	Credits	Extra Credits
Tamil / French	2	12	6	--
English	2	12	6	--
Core	18 + 1 (Optional for Project)	109 (103+6)	79 (75+4)	--
Core Skill Based	2	8	8	--
Core Elective	1	5	4	--
Group Project / Core	1	6	4	--
Allied	4	16	16	--
NME	2	4	4	--
Skill Enhancement Course	2	4	4	--
Ability Enhancement Course	4	8	8	--
Common Skill Based Course	1	2	2	--
NCC, NSS & Sports		--	1	
Extension Activities		--		1
Self Study / On-line Course	2	--		4
Internship (Optional)				
Self Study Papers (Compulsory)	1	--	2	--
Total		180	140	5

SEMESTER - 1			
Part – 1 பொதுத்தமிழ் தாள் - 1 இக்கால இலக்கியம் (செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, சிறுகதை)			
Course Code: 21ULTA11	Hrs/Week:6	Hrs/Semester: 90	Credits: 3

Objectives:

- மாணவியருக்கு நல்ல மதிப்பீடுகளைக் கற்பித்து வாழ்வில் அவற்றைப் பின்பற்ற வழிவகுத்தல்.
- இலக்கிய மாந்தரின் வாழ்க்கை அனுபவங்கள் மூலம் வாழ்வில் பிரச்சனைகளை எதிர்கொள்ளும் திறம், தன்னம்பிக்கை, ஆளுமைத்திறம், மொழிஅறிவு இவற்றை உருவாக்குதல்.

Course Outcome:

CO.NO	இப்பாடத்திட்டம் மாணவியருக்கு	அறிவுசார் மதிப்பீடு
CO-1	பெண் சார்ந்த விடுதலை உணர்வை வளர்க்கிறது.	வளர்ச்சி
CO-2	பொதுமைச் சிந்தனையை வளர்க்கிறது	வளர்ச்சி
CO-3	இனம் சாதி குறித்த பாகுபாட்டிலிருந்து விடுதலை பெறும் வழிவகைகளைக் கற்றுக்கொடுக்கிறது.	நடைமுறைப்படுத்துதல்
CO-4	இயற்கையைப் பேணுதற்கும் வாழ்வின் வளர்ச்சி நிலையை மேம்படுத்திக் கொள்ளுதற்கும் உதவுகிறது.	நடைமுறைப்படுத்துதல்
CO-5	சமய நல்லிணக்கம், ஒற்றுமை உணர்வு, இறை நம்பிக்கை இவற்றை உருவாக்குகிறது.	உருவாக்கம்
CO-6	மொழியைப் பிழையின்றி பேசவும் எழுதவும் உதவுகிறது.	புரிதல் திறன் மேம்பாடு
CO-7	எதார்த்த வாழ்வை மேற்கொள்ள உதவுகிறது.	புரிதல் திறன் மேம்பாடு
CO-8	தனிமனித வாழ்க்கைச் சிக்கல்களை எதிர்கொள்ளும் நிலையை உருவாக்குகிறது.	நடைமுறைப்படுத்துதல்
CO-9	சமுதாயப் பிரச்சனைகளை எதிர்கொள்ளும் திறம் கிடைக்கிறது.	நடைமுறைப்படுத்துதல்
CO-10	போட்டித் தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்க்க உதவுகிறது.	படைப்பாற்றல் திறன் மேம்பாடு

SEMESTER - 1

Part – 1 பொதுத்தமிழ் தாள் - 1 இக்கால இலக்கியம்

(செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, சிறுகதை)

Course Code: 21ULTA11

Hrs/Week:6

Hrs/Semester: 90

Credits: 3

அலகு – 1 செய்யுள் - 2 மணி

1. தமிழ்மொழி வாழ்த்து – பாரதியார்
2. புதுமைப் பெண் - பாரதியார்
3. புதிய உலகு செய்வோம் - பாரதிதாசன்
4. உலகை மாற்றுவோம் - கவியரசு முடியரசன்
5. கண்ணீரின் இரகசியம் - அப்துல் ரகுமான்
6. மரங்கள் - மு.மேத்தா
7. கால வித்தியாசம் - வைரமுத்து
8. வையத்தை வெற்றி கொள்ள - சி.சிவரமணி
9. கவிதைப் பூங்காடு – பா.விஜய்
10. பெண் இனமே – மைத்ரேயி
11. ஹைக்கூ கவிதைகள்
12. நாட்டார் பாடல்கள்

அ. தாலாட்டுப் பாடல்

ஆ. மீனவர் பாடல்

அலகு - 2 இலக்கணம் - 1 மணி

எழுத்து

1. எழுத்து - விளக்கம்,
2. முதலெழுத்துகள், சார்பெழுத்துகள்
3. சுட்டெழுத்துகள், வினா எழுத்துகள்
4. மொழி முதல் எழுத்துகள், மொழி இறுதி எழுத்துகள்
5. வல்லினம் மிகும் இடங்கள், வல்லினம் மிகா இடங்கள்
6. மொழிப்பயிற்சி : புதுக்கவிதை, சிறுகதை,
பத்திரிகைக்குச் செய்தி அனுப்புதல்

அலகு - 3 இலக்கிய வரலாறு - 1 மணி

1. புதுக்கவிதை தோற்றமும் வளர்ச்சியும்
2. சிறுகதை தோற்றமும் வளர்ச்சியும்
3. உரைநடை தோற்றமும் வளர்ச்சியும்
4. நாட்டுப்புற இயல் அறிமுகம்

அலகு - 4 உரைநடை - 1 மணி
நீயே வெல்வாய் - க.ப.அறவாணன்

அலகு - 5 சிறுகதை - 1 மணி

1. கேதாரியின் தாயார் - கல்கி
2. விடியுமா? - கு.ப.ராஜகோபாலன்
3. காலனும் கிழவியும் - புதுமைப்பித்தன்
4. கருப்பண்ணசாமி யோசிக்கிறார் - அறிஞர் அண்ணா
5. நாற்காலி - கி.ராஜநாராயணன்
6. ராஜா வந்திருக்கிறார் - அழகிரி சாமி
7. ஜோடிப் பொருத்தம் - ஜெயரதி அகஸ்டின்

I B.Com., / BBA / B.Sc (Computer Science) Part I FRENCH

SEMESTER – I

Course Title : PART – I French Paper – I Preliminary French and Commercial terms

Course Code : 21ULFB11 Hrs/week : 6 Hrs/ Sem : 90 Credits : 3

Objectives

To impart knowledge of the culture of the French and to give training in all four competencies of language learning.

To provide ample knowledge and opportunities to induce and ignite the independent learning capacity. To familiarize with commercial terms.

Course Outcomes

CO	At the end of this course, the students will be able to	CL
1.	read and understand French	Un, Kn
2.	greet and introduce oneself and others	Kn, Ap
3.	ask and say the date and day	Kn, Ap
4.	ask and reply politely	Ap, Cr
5.	describe someone's characteristics	Un, Ap
6.	understand the French and francophonic lifestyle	Kn, Un
7.	understand the commercial and computing terms and use it for translation	Un, Ap, Cr
8.	strengthen her base in French grammar	Kn, Un

Unit 1 – La France et la Francophonie

- 1.1 - La France et la Francophonie
- 1.2 – Un cours de français
- 1.3 – Les couleurs
- 1.4 – L'alphabet
- 1.5 – Lire en Français

Unit 2 - Bonjour ça va ?

- 2.1 – Bonjour ça va ?
- 2.2 – Salut Je m'appelle Agnès
- 2.3 – Entrer en contact
- 2.4 – Se présenter et présenter quelqu'un
- 2.5 – Demander et dire la date

Unit 3 - Qui est-ce ?

- 3.1 – Qui est-ce ?
- 3.2 – Dans mon sac, j'ai...
- 3.3 – Demander et répondre poliment
- 3.4 – Demander des informations personnelles
- 3.5 – Le top des personnalités francophones

Unit 4 - Il est comment ?

- 4.1 – Il est comment ?
- 4.2 – Allo ?
- 4.3 – Décrire l'aspect physique et le caractère

- 4.4 – Parler au téléphone
- 4.5 – Le pays des vacances

Unit 5 – Les termes

- 5.1 – Les termes commerciaux
- 5.2 – Les termes informatiques

Prescribed Textbook :

Cocton Marie-Noëlle. *Génération 1 Niveau A1*. Paris : Didier, 2016.

Books, Journals and Learning Resources

- Cocton Marie-Noëlle. *Génération 1 Le cahier d'activités*. Paris : Didier, 2016.
- J.Girardet&J.Pécheur avec la collaboration de C.Gibble. *Echo A1*. Paris : CLE international, Paris, 2012.
- Carlo Catherine, Causa Mariella. *Civilisation Progressive du Français – I*. Paris : CLEInternational, 2003.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, DuplexDorothee, Cocton Marie-Noëlle. *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*. Paris : Didier, 2015
- www.francaisfacile.com/exercices/
- www.bonjourdefrance.com
- <http://french-linguistics.co.uk/glossaries/commerce>

SEMESTER-I			
Part II GeneralEnglish	Poetry, Prose, Extensive Reading and Communicative English-I		
Course Code 21UGEN11	Hrs/Week: 6	Hrs/Semester:90	Credits:3

Objectives:

- To provide adequate exposure and opportunities for students to imbibe, develop, practise and use LSRW skills
- To help students read and comprehend contents in English

Course Outcome:

CO. No.	Upon completion of this course, students will be able to	Cognitive Level
CO- 1	improve their listening and writing skills.	Un
CO- 2	apply and incorporate basic grammar and mechanics in writing.	Ap
CO- 3	paraphrase main ideas through reading passages.	Ap
CO- 4	communicate in English with confidence.	Ap
CO- 5	appreciate literary pieces.	Ap
CO- 6	label and paraphrase main ideas through reading passages.	Ap
CO- 7	imbibe ethical and moral values through the study of the literary pieces.	Ev
CO- 8	construct simple sentences and short paragraphs in response to reading and writing.	Cr

SEMESTER-I			
Part II GeneralEnglish	Poetry, Prose, Extensive Reading and Communicative English –I		
Course Code 21UGEN11	Hrs/Week: 6	Hrs/Semester:90	Credits:3

Unit I –Poetry

Rabindranath Tagore – Leave This Chanting

W.W. Gibson – The Stone

Ted Hughes – Hawk Roosting

Unit II – Prose

Stephen Leacock – My Lost Dollar

J.B. Priestley – On Doing Nothing

Robin Sharma – Your Commitment to Self- Mastery: Kaizen

Unit III – Short Story

Oscar Wilde – The Model Millionaire

Leo Tolstoy – Three Questions

K.A. Abbas – The Refugee

Unit IV – Grammar

Parts of Speech – Noun, Pronoun, Article, Adjective, Verb - Modals and Auxiliaries

– Types of Sentences - Subject -Verb Agreement

Unit V- Communication Skills

Vocabulary, Listening Comprehension – Speaking – Reading, Filling Forms

(TANSICHE – Module I)

Text Books:

Units I-III – To be compiled by the Research Department of English

Unit IV- Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006. Print.

Unit – V – CLIL (Content & Language Integrated Learning) – Module I by TANSICHE (Tamil Nadu State Council for Higher Education)

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

- Create competent and skilled accounting professionals to manage business enterprise.
- To enable students learn fundamental aspects of financial accounting and to acquire skills in accurately portraying the financial position of the business.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand book keeping and accounting concepts and conventions as per Accounting Standards of India.	1,2,5	Un
CO – 2	prepare financial statements of sole traders in accordance with generally accepted accounting principles.	1,2,5,8	Ap
CO – 3	employ critical thinking skills on the effects of different accounting methods on the financial statements.	1,2,4,5	Ap
CO – 4	understand and prepare bank reconciliation statement.	1,5	Ap
CO – 5	understand the accounting features and methods of preparing financial statements from incomplete records.	1,5	Ap
CO - 6	demonstrate and compare the various methods of Providing depreciation.	2,4,5	Ev
CO - 7	apply appropriate judgment derived from knowledge of accounting theory in charging depreciation for various assets.	1,5	Ev
CO - 8	effectively demonstrate skills relating to Rectification of errors.	2,4,5	AP

SEMESTER –I			
Part III	Core I	Financial Accounting I	
Course Code: 21UCOC11	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I–Introduction to Financial Accounting: (10 Hrs)

Financial Accounting – Definition – Accounting Concepts and Conventions-- Accounting Standards of India – Journal Entries- Cash Book – Single – Double - Triple Column Cashbook – Petty Cash Book

Unit II Final Accounts of Sole Trading Concerns (20 Hrs)

Accounts of Sole trader – Trial Balance - Trading Account - Profit and Loss account- Balance sheet – Closing Entries - Adjustment Entries.

Unit III–Accounts from Incomplete Records (15 Hrs)

Accounts from Incomplete Records – Meaning – Definition – Features – Defects – Differences between Single Entry system and Double entry system –Methods of preparing Final Accounts from incomplete records – Statement of Affairs method – Conversion method.

Unit IV–Bank Reconciliation Statement and Rectification of errors. (15 Hrs)

Bank Reconciliation Statement - Reasons for difference between Cash Book and Pass Book balance – Preparation of Bank Reconciliation Statement - Rectification of errors – Classification of Errors – Suspense Account.

Unit V –Depreciation: (15 Hrs)

Depreciation – Need – Causes - Methods of providing depreciation: Straight Line method - Diminishing Balance method – Annuity method – Insurance Policy method – Sinking Fund Method-Revaluation Method-Depletion Method- Machine Hour Rate method-Mileage Method-Sum of Years digit method

Note: Theory30% Problem70%

Textbook:

1. Gupta R.L.& Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand & sons, Seventh Edition ,2019.

Books for Reference:

1. Nagarajan K.L., Vinayakam N., & Mani P.L. *Principles of Accountancy* . New Delhi: S.Chand &Company Pvt. Ltd.,Fourth Edition, 2009.
2. Arul Raj Ponnudurai S. *Accountancy Volume – I*, Sathya Publications, Agra:Fifth Edition,2020.
3. Arulanandan M. & Ramanan K.S. *Advanced Accountancy*. Mumbai: Himalayan Publishing House, Sixth Edition 2016.

SEMESTER –I			
Part III	Core II	Business Organisation	
Course Code:21UCOC12	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

Objectives

- Develop intelligent individuals to manage business in an efficient and ethical manner.
- Impart knowledge on the basic concepts and latest developments in global business world.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	PSO addressed	CL
CO – 1	understand the basic concepts of business organization and latest developments in the organization of business.	1,3,4,6	Un
CO – 2	understand the basic forms of business organization.	1,2,3	Un
CO – 3	know about the concepts of business ethics, business values and morals.	1,2,4	Un
CO – 4	appraise about MSME, recent changes in MSME sector, development of VSI under the plans, KVIC and its objectives .	1,6	Ev
CO – 5	know about the dominance of MNC in globalization and globalization of Indian business.	1,3,6	An
CO - 6	demonstrate women entrepreneurship skills.	2,4,5	Ap
CO -7	identify the promotional measures relating to KVIC.	1.2.3	Un
CO - 8	analyse the pros and cons of globalisation in the business world and create new business models	4,5	Cr

SEMESTER –I			
Part III	Core II	Business Organisation	
Course Code:21UCOC12	Hrs/Week: 5	Hrs/ Sem: 75	Credits : 4

Unit I - Concept of Business Organisation: (15 hours)

Economic and Non-economic activities – Profession and Employment – Meaning of Business – Characteristics of Business – Business distinguished from Profession and Employment – Scope of Business – Objectives of Business – Functions of Business – Qualities of a successful Businessman.

Unit II - Forms of Business Organization (15 hours)

Sole proprietorship – Joint Hindu Family Firm – Partnership firm: Features – Merits and Demerits – Joint Stock Company: Features – Merits and Demerits – Co- operative Organization: Features – Public Utilities -Public enterprises

Unit III – Business Ethics and Values: (15 hours)

Concept of Ethics – Values – Morals – Ethics: Characteristics – Types- Approaches – Relevance – Business Value - Characteristics – Types – Code of conduct – Meaning –Limitations.

Unit IV – Micro Small and Medium Enterprises: (15 hours)

Micro Small and Medium Enterprises – Meaning – Classification – Recent changes in MSME – Objectives and workings of Khadi and Village Industries– Development of Village and Small Industries under the plans – Promotional Measures- Women Entrepreneurs

Unit V - Multinational Corporations: (15 hours)

Definition- Dominance of MNCs – MNCs and International trade – Merits and Demerits –Globalisation – Meaning – Features – Stages – Pros and Cons of globalization – Globalisation of Indian business.

Text books:

Tulsian P.C. & Vishal Pandey. *Business Organisation and Management*. Mumbai: TataMc Graw Hill First Edition. First Edition 2011

Books for Reference:

1. Bhushan Y.K. *Fundamentals of Business Organisation and Management 20th Edition*, New Delhi: Sultan Chand & Co, 2016.
2. Reddy P.N. *Principles of Business Organisation and Management 6th Edition*, New Delhi: 2003,

SEMESTER –I			
Part III		Allied I Business Information System	
Course Code: 21UCOA11	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives

- To equip the students on the use of computers in business.
- To acquire hands-on experience in the use of Micro soft office programs.

Course Outcomes :

CO. No.	Upon completion of this course, students will beable to	PSO addressed	CL
CO – 1	gain thorough knowledge about the fundamentals of MS Word	2,4,5	Un
CO – 2	practice the applications of computer inadministration level	1,2,3	Ap
CO – 3	familiarize the calculations made in excel sheets	1,2,4	Ap
CO – 4	present skills with power point	1,3,5	Ap
CO – 5	design the documents with various formats and designs	1,3,4,5	Ap
CO – 6	exhibit knowledge on important application in Internet and email	2,3,5	Ap
CO – 7	analyse the importance of MS Office in business enterprises.	1,2,6	An
CO – 8	create the methods of forming MS Access	1,3,5	Cr

SEMESTER –I			
Part III	Allied I	Business Information System	
Course Code: 21UCOA11	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I – MS-Word (12 hours)

Basic Computing Skills: Word Insert Menu - Comment, Header, Footer, Page Number, Text Box, Quick parts, Word Art, Date and Time -Design and Page Layout Themes, Colors, Fonts, Paragraph Spacing, Effects, Water Mark, Page Color, Page Border - Introduction to mail merge-Mail Merge with labeling.

Unit II – MS – Excel (12 hours)

MS – Excel: Entering and Editing Cell Entries- Applications of Formula, Calculations of Commission and Inserting chart – Chart types - Working with Numbers– Changing - Worksheet Layout.

Unit III – MS- PowerPoint (12 hours)

MS- Power Point: Creating a basic presentation – Formatting and checking text- Applying Transition and Animation effects.

Unit IV – MS- Access (12 hours)

Introducing Access: Database – Tables, Queries, Forms, and Other Objects - Creating a Database Table – Opening and Viewing Tables – Entering and Altering Table Fields – Field Properties for Making Sure that Data Entries are Accurate – Finding and Replacing Data.

Unit V – Internet and Email (12 hours)

Creating an E-mail account- Sending and Receiving messages with attachments - Mail merge - Multimedia and its Applications in various sectors advantages – Emerging technologies in Multimedia.

Practical: 30 hours

Text Book:

Vikas Gupta.*Comdex Computer Course Kit, Windows XP with Office* ,New Delhi: Dreamtech Press 1st Edition 2017.

Books for Reference:

1. Srivastava T. N. *Introduction to Computers and their Applications to Banking*, New Delhi:Macmillan India, Ltd. , 1st Edition 2000.
2. Sanjay Saxena. *MS Office XP to Everyone ; 1st Edition*, Chennai: Vikas Publishing HousePvt. Ltd., 2009.

SEMESTER I			
Part IV Professional English for Commerce and Management - I			
Course Code: 21UCOPE1	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives

- Create competent and skilled professionals who can control and manage business enterprise.
- To enable students understand the importance of communication in business and train them to exhibit thinking, writing and speaking skills.

Course Outcomes :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	recognize their ability to improve their competence in using the language.	1,5,8	Un
CO – 2	apply the importance of reading for life	1,,5,8	Ap
CO – 3	read independently unfamiliar texts	1,5,8	Ap
CO – 4	apply the importance of writing in academic life	1,5,8	Ap
CO – 5	write simple sentences without committing error of spelling or grammar	1,5,8	Ap
CO - 6	develop critical thinking skills	1,5,8	Ev
CO - 7	identify the difference between brainstorming and brainwriting	1,5,8	Un
CO - 8	demonstrate reading and writing skills	1,5,8	Ap

SEMESTER I			
Part IV Professional English for Commerce and Management - I			
Course Code: 21UCOPE1	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I – Communication (6 hrs)

Meaning – Objectives – Process – Importance of Effective Communication in Business – Media – Reading Passages and Answering Questions – Developing Content with Pictures and Hints.

Unit II – English for Effective Communication I (6 hrs)

Essence of Business English – Words often Confused – Single Word for Group of Words – Prefixes and Suffixes – Synonyms and Antonyms

Unit III – English for Effective Communication II (6 hrs)

Some Spelling Rules – Some Words Commonly miss spelt – Aids to Correct Writing – Words Followed by Appropriate Prepositions

Unit IV – Reading & Writing Skills (6 hrs)

Listening to process description - Drawing a flow chart – Role play – Reading practice : Skimming - Scanning – Reading passages on products, Equipment and Gadgets – Writing : Process description – Compare and Contrast – Paragraph – Sentence – Definition and Extended Definition – Free Writing

Unit V – Critical Thinking Skills (6 hrs)

Brainstorming – Importance – Types – Rules – Elements – Advantages – Disadvantages - Brain writing – Importance – Types – Rules – Elements – Advantages – Disadvantages – Difference between Brainstorming and Brain writing

Text Book :

Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons, 13th Revised edition; 2019

Books for Reference:

1. TANSCHÉ - *English for Commerce and Management*
2. Urmila Rai & Rai S.M. *Business Communication*. New Delhi: Himalaya Publishing House, 9th Revised Edition, 2015

SEMESTER - I			
Ability Enhancement Course -Value Education			
Code : 21UAVE11	Hrs/Week : 2	Hrs / Semester: 30	Credits : 2

Unit I: Introduction to Value Education

Concept of Values -Types of Values- Approaches to values - Benefits of Value Education- Characteristics of Values

Unit II: Human Values

Human Values -Sources of Human Values - Love -Compassion - Gratitude - Courage - Optimism - Forgiveness- the need and urgency to reinforce Human Values

Unit III: Social Values

Role of family and society in teaching values - Role of educational institutions in inculcating values- Three general functions of education for society-Self-Reflection- Our society's needs - Social Responsibilities of a student

Unit IV: Spiritual Values

Spiritual Values - Spiritual Development -Moral Development - Importance of Spiritual Values - Cultivation of Spiritual Values -Five most common spiritual values -Spiritual Resources

Unit V: Values for Life Enrichment

Goal Setting - Building relationship - Friendship - Love relationship - Family relationship - Professional relationship Interpersonal Relationship -Essential Life Skills that Help in Students Future Development-Life Enrichment Skills Domain

Books for Reference:

1. Sneha M. & K. Pushpanadham Joshi. *Value Based Leadership in Education Perspective and Approaches*, Anmol Publications Pvt. Limited, 2002.
2. Venkataiah.N. *Value Education*, APH Publishing, 1998
3. Pramod KumarM.*A Handbook on Value Education*, Ramakrishna Mission Institute of Culture (RMIC) 2007
4. Jagdosh Chand.*Value Education*. Shipra Publication 2007
5. Indrani Majhi (Shit)Ganesh Das, *Value Education*, Laxmi Publication Pvt. Ltd., 2017
6. Arumugam, N. S. Mohana, Lr.Palkani, *Value Based Education*, Saras Publication 2014

SEMESTER - II			
Part -1 பொதுத்தமிழ் - தாள் 2 சமய இலக்கியங்களும் நீதி இலக்கியங்களும் (செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு)			
Course Code: 21ULTA21	Hrs/Week:6	Hrs/ Semester : 90	Credits :3

Objectives:

- வாழ்வியல் நன்னெறிகளான மனிதநேயம், சமத்துவம் போன்றவற்றை வளர்த்துக் கொள்ளக் கற்றுக் கொடுத்தல்
- அறநெறியைக் கடைப்பிடிப்பதே நிலையானதும் நீடித்ததுமான நன்மையைத் தருவது என்பதைச் சான்றோரின் வாழ்க்கை நெறிகள் மூலம் உணரச்செய்தல், மொழி அறிவு, இலக்கிய அறிவு இவற்றை வளர்த்துக் கொள்ளக் கற்றுக் கொடுத்தல்

Course Outcome

Co.No.	இப்பாடத்திட்டம் மாணவியருக்கு	அறிவுசார் மதிப்பீடு
CO-1	இறை ஆற்றலை உணர்ந்துகொள்ள உதவுகிறது	மதிப்பீடு
CO-2	நல்ல நண்பர்களையும் நல்ல மனிதர்களையும் இனம் கண்டுகொள்ள வழி வகுக்கிறது.	நடைமுறைப்படுத்துதல்
CO-3	அன்பு, இரக்கம், நற்சொல், நற்செயல் போன்ற நற்பண்புகளோடு வாழ வழி வகுக்கிறது.	மதிப்பீடு
CO-4	மனித நேய பண்புகளோடு வாழ்ந்த சான்றோரின் அனுபவங்களைப் பெற்றுக்கொள்ள உதவுகிறது	நடைமுறைப்படுத்துதல்
CO-5	மொழியைப் பிழையின்றி பேசவும் எழுதவும் பயன்படுகிறது	புரிதல், திறன் மேம்பாடு
CO-6	தனிமனித வாழ்க்கைச் சிக்கல்களையும் பிரச்சனைகளையும் எதிர்கொள்ளும் ஆற்றலை உருவாக்குகிறது.	நடைமுறைப்படுத்துதல், திறன் மேம்பாடு
CO-7	இறைவன் முன் அனைவரும் சமம் என்ற சிந்தனையை உருவாக்குகிறது.	மதிப்பீடு
CO-8	போட்டித்தேர்வுகளுக்குப் பயன்படும் வகையில் படைப்பாக்கத் திறனை வளர்க்க உதவுகிறது.	படைப்பாற்றல்

SEMESTER - II**Part -1 பொதுத்தமிழ் - தாள் 2 சமய இலக்கியங்களும் நீதி இலக்கியங்களும் (செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு)****Course Code: 21ULTA21****Hrs/Week:6****Hrs/ Semester : 90****Credits :3****அலகு - 1 செய்யுள் - 2 மணி****சமய இலக்கியங்கள்**

- இறைவணக்கம் - திருநாவுக்கரசர்
சைவம் 1. தேவாரம் - திருஞான சம்பந்தர், திருநாவுக்கரசர், சுந்தரர்
2. திருவாசகம் - மாணிக்கவாசகர்
3. திருமந்திரம் - திருமூலர்
4. திருப்புகழ் - அருணகிரி நாதர்
வைணவம்: 1. திருப்பாவை - ஆண்டாள்
2. திருவாய்மொழி- நம்மாழ்வார்
பௌத்தம்: மணிமேகலை - சீத்தலைச் சாத்தனார்
கிறித்தவம்: 1. தேம்பாவணி - வீரமாமுனிவர்
2. இயேசு காவியம் - கவிஞர் கண்ணதாசன்

இசுலாமியம்: பேட்டை ஆம்பூர் அப்துல் காதிர் சாகிபு பாடல் - சக்கறாத்து நாமா**நீதி இலக்கியங்கள்**

1. திருக்குறள் - ஊக்கமுடைமை
2. நாலடியார் - 1. நன்னிலைக் கண்
2. உறங்கும் துணையது
3. பழமொழி நானூறு- 1. பொல்லாத சொல்லி
2. வருவாய் சிறிதெனினும்

அலகு - 2 இலக்கணம் - 1 மணி

1. சொல்லின் பொது இலக்கணம்
2. ஓரெழுத்து ஒருமொழி, சொல்லின் வகைகள்
3. பெயர்ச்சொல் - அறுவகைப் பெயர்கள்
4. வினைச்சொல் - வகைகள்- முற்று, எச்சம், ஏவல், வியங்கோள், செய்வினை, செய்ப்பாட்டுவினை, தன்வினை, பிறவினை
5. இடைச்சொல் - ஏகார, ஓகார, உம்மை இடைச்சொற்கள்
6. உரிச்சொல் - இலக்கணம், வகைகள்

மொழிப்பயிற்சி - ஒலி வேறுபாடு அறிதல்**அலகு - 3 இலக்கிய வரலாறு - 1 மணி**

1. சைவ இலக்கியங்கள்
2. வைணவ இலக்கியங்கள்
3. கிறித்தவம் தமிழுக்குச் செய்த தொண்டு
4. இசுலாமியம் தமிழுக்குச் செய்த தொண்டு
5. பதினெண் கீழ்க்கணக்கு நூல்களில் 11 அறநூல்கள்

அலகு - 4 உரைநடை - 1 மணி**நிறைவான வாழ்க்கைக்கு நேரம் ஒதுக்குங்கள் - ஜே.மௌரஸ்
(10 முதல் 19 வரை உள்ள கட்டுரைகள்)****அலகு - 5 வாழ்க்கை வரலாறு - 1 மணி****மனிதமே புனிதம் - சுடர்ந்தெழு - முனைவர் அருட்சகோதரி ஆ.மரிய சாந்தி**

SEMESTER – II			
Course Title : PART – I French Paper – II Progressive French and Commercial correspondence			
Course Code : 21ULFB21	Hrs/week : 6	Hrs/ Sem : 90	Credits : 3

Objectives

To build upon the language skills acquired to reach a standard level of speaking and writing French.
To give thrust on the actional approach to motivate the autonomy of the learner.

Course Outcomes

CO	At the end of this course, the students will be able to	CL
1.	talk about hobbies and routine	Kn
2.	express her taste and preferences	Kn
3.	place an order in a restaurant	Un, Ap
4.	invite and reply to an invitation	Ap, Cr
5.	describe an outfit	Kn, Ap
6.	write a friendly message	Ap, Cr
7.	get a gist of the French literature	Ap, Un
8.	write formal business letters	Ap, Cr

Unit 1 – Les loisirs

- 1.1 – Les loisirs
- 1.2 – La routine
- 1.3 – Parler de ses goûts et de ses préférences
- 1.4 – Décrire sa journée
- 1.5 – Le roman-photo de ma journée

Unit 2- Où faire ses courses ?

- 2.1 – Où faire ses courses ?
- 2.2 – Découvrez et dégustez !
- 2.3 – Au restaurant : commander et commenter
- 2.4 – Inviter et répondre à une invitation
- 2.5 – Le pays des gourmands

Unit 3 - Tout le monde s’amuse

- 3.1 – Tout le monde s’amuse
- 3.2 – Les ados au quotidien
- 3.3 – Décrire une tenue
- 3.4 – Ecrire un message amical
- 3.5 – L’école des chefs

Unit 4 - Le texte littéraire

- 4.1. Le Petit Prince (Chapitre 1) - Antoine de Saint Exupéry
- 4.2. La colombe poignardée et le jet d’eau – Calligramme - Guillaume Apollinaire

Unit 5 – Les lettres et les termes

5.1 – Les lettres formelles

5.2 – Les termes informatiques

Prescribed Textbook :

Cocton Marie-Noëlle. *Génération 1 Niveau A1*. Paris : Didier, 2016.

Books, Journals and Learning Resources

- Cocton Marie-Noëlle. *Génération 1 Le cahier d'activités*. Paris : Didier, 2016.
- J.Girardet&J.Pécheur avec la collaboration de C.Gibble, Echo A1, CLE international, Paris, 2012.
- Carlo Catherine, Causa Mariella. *Civilisation Progressive du Français – I*. Paris : CLEInternational, 2003.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, DupleixDorothee, Cocton Marie-Noëlle. *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*. Paris : Didier, 2015
- Apollinaire Guillaume. *Calligrammes : Poèmes de la paix et de la guerre 1913-1916*. Paris: Gallimard, 1966
- Antoine de Saint-Exupéry. *Le Petit Prince*. Paris : Gallimard, 2007.
- www.francaisfacile.com/exercices/
- www.bonjourdefrance.com
- <http://french-linguistics.co.uk/glossaries/commerce>

SEMESTER-II			
Part II General English	Poetry, Prose, Extensive Reading and Communicative English –II		
Course Code 21UGEN21	Hrs/Week: 6	Hrs/Semester:90	Credits:3

Objectives

- To help students realise how life, literature and language are closely connected
- To expose students to language skills through the core subjects

Course Outcome:

CO.No.	Upon completion of this course, students will be able to	Cognitive Level
CO-1	comprehend passages.	Un
CO- 2	build effective communication skills.	Un
CO- 3	demonstrate improved oral fluency.	Un
CO- 4	use vocabulary through the study of word parts.	Ap
CO- 5	construct paragraphs and essays through prose writings.	An
CO- 6	develop the skills of interpretation, critical thinking, and clear writing.	An
CO- 7	make use of context clues and analyse poetic content and correlate to experiences.	An
CO- 8	support future academic study by developing a high social, aesthetic and cultural literacy.	Cr

SEMESTER-II			
Part II General English	Poetry, Prose, Extensive Reading and Communicative English–II		
Course Code: 21UGEN21	Hrs/Week: 6	Hrs/Semester:90	Credits:3

Unit I –Poetry

- William Wordsworth – Resolution and Independence
Henry W. Longfellow – Psalm of Life
Toru Dutt – The Lotus

Unit II – Prose

- A.G. Gardiner – On Courage
Desmond Morris – A Little Bit of What You Fancy
Kalpana Chawla – The Sky is the Limit

Unit III – Short Story

- Saki – Mrs. Packletide’s Tiger
Liam O’Flaherty – The Sniper
Langston Hughes – Thank You Ma’am

Unit IV – Grammar

Tenses: Present, Past and Future

Unit V- Communication Skills

Listening, Reading, Pronunciation, Key Functions, Speaking (TANSCHE - Module - II)

Text Books:

Units I-III – To be compiled by the Research Department of English

Unit – IV - Joseph, K.V. *A Textbook of English Grammar and Usage*. Chennai: Vijay Nicole Imprints Private Limited, 2006.

Unit - V – CLIL (Content & Language Integrated Learning) – Module II by TANSCHE (Tamil Nadu State Council for Higher Education)

SEMESTER –II			
Part III	Core III	Financial Accounting II	
Course Code: 21UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

- To develop accounting professionals with expertise in advanced accounting procedures.
- Enable students to demonstrate practical Skills relating to assessment of profits for different modes of businesses.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	identify the nature of expenses as capital, revenue and deferred for correct presentation in the final accounts of any company.	1,2,4	Ap
CO – 2	understand the preparation of balance sheet and income and expenditure account.	1,5	Un
CO – 3	prepare accounts of non-trading concerns and professionals and royalties	1,5,8	Ap
CO – 4	understand the facts related to consignment and jointventure with normal and abnormal losses	1,5	Un
CO – 5	prepare consignment and joint venture account	1,2	Ap
CO - 6	prepare the self-balancing accounts and sectional balancing accounts and its various adjustment accounts.	1,3,6	An
CO - 7	compute the loss of stock and loss of profit under insurance claims.	1.2.3	AP
CO - 8	evaluate the process of computing royalties with minimum rent,short workings and sub lease.	2,4,5	Ev

SEMESTER –II			
Part III	Core III	Financial Accounting II	
Course Code: 21UCOC21	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I –Non-Trading Concerns (13 Hrs)

Capital and Revenue – Deferred Revenue Expenditure – Accounts of non-trading concerns and professionals – Receipts and Payments account – Income and Expenditure account –Difference between Income and Expenditure a/c and Receipts and Payments a/c – Preparation of Balance sheet.

Unit II – Consignment and Joint Venture (20 Hrs)

Consignment account – Valuation of Closing stock – Normal and Abnormal loss – Goods sent at invoice price- Joint venture – Difference between Consignment and Joint venture –Accounting entries in the books of the co-ventures in separate set of books.

Unit III – Self-Balancing and Sectional Balancing (16 Hrs)

Self-Balancing system – Total Debtors account – Total Creditors account– Various adjustments accounts – Uses of Self-Balancing System – Sectional balancing.

Unit IV – Insurance Claims (13 Hrs)

Insurance claims – Loss of stock along with other assets-Rate of Gross Profit- Claim for loss of profit- Calculation of claim for loss of profit –Insured standing charges.

Unit V – Royalties (13 Hrs)

Royalties account - Meaning –Minimum Rent- Short Workings - Strike -Types of Recoupment –Sublease.

Note : Theory 30% Problem70%

Text book:

Gupta R.L. and Radhaswamy. M “*Advanced Accountancy*” Sultan Chand & Sons, New Delhi 13th Revised Edition Reprint 2020

Books for Reference:

1. Nagarajan K.L., Vinayagam M. and Mani P.L *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) ltd, Fourth Edition, 2009
2. ArulrajPonnudurai. *Accountancy-Vol-II*.Tirunelveli–Sathya Publications, 11th edition Reprint 2020
3. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol II*. Chennai – 17: Margham Publications, Second Edition 2019

SEMESTER – II			
Part III	Core-IV	Principles of Marketing	
Course Code:21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

- Create proficient marketing experts
- To provide knowledge on concepts of marketing and awareness on the various issues in marketing

Course Outcomes :

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the nature, importance and classification of markets.	1,2	Un
CO – 2	understand the functions of marketing and marketing mix.	1,2	Un
CO – 3	evaluate the role of wholesalers and retailers.	1,2,3,5	Ev
CO - 4	demonstrate the importance of sales promotion, and qualities of successful salesmen.	2,3,4	Ev
CO - 5	understand about the product planning ,development and product life cycle through modification.	1,4	Un
CO - 6	demonstrate the importance of advertising.	2,4,5	Ev
CO - 7	assess the objectives and methods of pricing.	1.2.3	Un
CO - 8	analyse the pros and cons of the various channels of distribution.	4,5	An

SEMESTER –II			
Part III	Core IV	Principles of Marketing	
Course Code: 21UCOC22	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Unit I - Market and Marketing (15 hours)

Meaning of market – Definition of market – Evolution -Classification of markets - Marketing – Features of marketing – Importance of marketing –Modern marketing - Online marketing- Social Media marketing Instagram, Facebook, Whats app.

Unit II -Marketing Mix, Marketing Functions (15 hours)

Marketing mix 4P’s –Definition – Modern Marketing Mix 7P’s–Marketing system – Marketing process – Concentration – Dispersion – Equalization – Marketing functions – Classification.

Unit III - Product Planning, Development and Pricing (15 hours)

Product planning and development– Steps involved in the development of new product - Product Line– Product Mix -Product Life Cycle Market segmentation – Definition — Criteria – Bases for segmentation - Pricing – Factors affecting Pricing – Methods of Pricing.

Unit IV – Sales Promotion and Advertising (15 hours)

Sales promotion –Importance - Kinds of sales Promotion- Personal Selling – Salesmanship-Importance - Qualities of salesmen - Kinds of Customers –Advertising: Functions- Advantages and disadvantages – Criticism of advertising – Recent trends in Advertising Media.

Unit V – Channels of distribution (15 hours)

Channels of distribution –Objectives – Characteristics – Kinds of Channel members – Direct and Indirect Marketing channel - Requisites for good members - Functions – Factors to be considered in channel selection – Motivations to Channel Members- Retailing and Wholesaling– Types of Retailers and wholesalers .

Text Book

Pillai R.S.N. & Bagavathi. *Marketing*. New Delhi: Sultan Chand & sons Reprint First Edition- 2014

Books for Reference:

1. Philip Kotler. *Marketing*. New Delhi: Prentice Hall of India Pvt Ltd:10th Edition 2010
2. Rajan Nair. *Marketing*. New Delhi:S. Chand & Sons: 7th Edition 2014

SEMESTER II			
Part III Allied II Business Management			
Course Code: 21UCOA21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives

- To equip students with skills of managing a business enterprise.
- To enable students to have thorough knowledge in principles of management.

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	gain understanding about the principles of Management.	1,2,3	Un
CO – 2	understand nature of management and apply the various functions in business.	1,2,3	Ap
CO – 3	assess the principles of direction and its importance.	1,4	Ev
CO – 4	understand the Recruitment and selection.	1,2,6	Ap
CO - 5	familiarise with the controlling and co-ordination techniques.	1,4	An
CO - 6	exhibit knowledge on importance of controlling	2,4,5	Ev
CO - 7	analyse the importance of decision making in business.	1.2.3	An
CO - 8	exhibit knowledge and skills relevant to principles of direction	2,4,5	Cr

SEMESTER II			
Part III Allied II	Business Management		
Course Code: 21UCOA21	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I–Nature of Business Management concept: (12 hours)

Concept and Thoughts of Management—Meaning – Functions of Management—Principles of Management –Functions of a Manager—Qualities of a manager—Management by Objectives – Meaning – Features – process of MBO.

Unit II –Planning and Decision Making: (12 hours)

Planning: Meaning –Objectives –Characteristics—Importance –Limitations– Types and Methods of Planning- Decisionmaking–Meaning–Characteristics –Elements–Process–Principles.

Unit III– Organisation: (12 hours)

Organisation: Definition – Principles of organization – Classification –Formal Organization – Informal Organization. Difference between Formal and Informal Organisation– Functions- Types of Organisation -Line- Line and staff-Committee Organization.

Unit IV– Staffing and Direction (12 hours)

Staffing: – Meaning - Definition – Recruitment – Meaning- Sources -Selection – Selection Procedure -Direction–Meaning–Definition–Principles–Importance.

Unit V–Co-ordination and Controlling (12 hours)

Co-ordination- Meaning -Importance –Types of Co-ordination-- Steps for effective coordination Techniques of Co-ordination. Controlling: Definition–Importance– Steps in Control process.

Text Book

Ramasamy T. *Principles of Management*. New Delhi: Himalaya Publishing House. Revised edition 2021

Books for Reference:

1. Tripathi P.C. *Principles of Management*. New Delhi: Tata MCGraw Hill Publishing Co.Fifth Edition, 2017
2. Prasad L.M. and Gulshan S.S. *Management:Principles & Practices*. NewDehi: Sultan Chand& Sons Educational Publishers. Revised Edition 2019

SEMESTER II			
Part IV Professional English for Commerce and Management - II			
Course Code: 21UCOPE2	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objectives

- Create competent and skilled professionals who can control and manage business enterprise.
- To enable students understand the importance of communication in business and train them to exhibit thinking, writing and speaking skills.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO – 1	understand the role of internet in business	1,5,8	Un
CO – 2	examine the different modes of online communication	1,5,8	An
CO – 3	draft letters pertaining to business activities	1,5,8	Ap
CO – 4	demonstrate speaking skills	1,5,8	Ap
CO – 5	prepare PowerPoint presentations	1,5,8	Ap
CO -6	demonstrate presentation skills	1,5,8	Ap
CO -7	develop content with Pictures/Hints	1,5,8	Cr
CO -8	use language for speaking with confidence in an intelligible and acceptable manner	1,5,8	Ev

SEMESTER II			
Part IV Professional English for Commerce and Management - II			
Course Code: 21UCOPE2	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Unit I – Electronic Communication (6 hrs)

The internet: Understanding the internet in Business – Uses of the internet – Different modes of online communication – E-mail: Writing effective e-mails – The Language of e-mails – Golden Rules for effective e-mails – Forwarding e-mails – e-mail attachments – Specimen e-mails– Latest trends in e-communication

Unit II -Business Letters I (6 hrs)

Layout – Need – Functions of a Business Letter – Specimen Letters

Unit III – Business Letters II (6 hrs)

Drafting of Letters: Enquiries and Replies – Orders and their Execution– Complaints and Adjustments

Unit IV– Speeches (6 hrs)

Introduction – Characteristics of a Good Speech – Profile of a Good Speaker – Planning to Speak – Model Speech

Unit V – Presentation Skills (6 hrs)

Introduction – Specifying the objective – Planning – Preparation Practice and Rehearsal– Getting Ready – Making the Presentation

Text Book :

Rajendra Pal and Korlahalli. *Essentials of Business Communication* New Delhi, SultanChand & Sons 13th Revised Edition : 2019.

Books for Reference:

1. Pillai R.S.N & Bagavathi. *Modern Commercial Correspondence*, New Delhi, S.Chand & Co., Reprint Edition, 2007.
2. Reddy C.R. *Business Communication*, Dream Tech Press, Revised Edition, 2019.
3. Module by TANSCH (Tamil Nadu State Council for Higher Education)

Semester – II			
Environmental Studies			
Course Code : 21UAEV21	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2

Course Outcomes:

Upon completion of this course, the students will be able to

- 1 Recognize the biotic and abiotic components of ecosystem and how they function.
- 2 Use natural resources more efficiently and know more sustainable ways of living.
3. Acquire an attitude of concern for the environment.
4. Participate in improvement and protection of environment.
5. Manage unpredictable disasters.
- 6 Create awareness about environmental issues to the public.

Unit I Environment and Ecosystem

Aim and need for Environmental Awareness - Components of Environment Ecosystem - Components of Ecosystem: Abiotic and biotic factors (Producer, Consumer and Decomposer) – Food Chain, Tropic Levels - Food Web, Energy flow and Ecological pyramids

Unit II Natural Resources:

Renewable and non-renewable resources – Water Resources: Uses and Conservation of Water – Rain Water Harvesting – Forest Resources: Importance of Forests - Major and Minor forest produces - Conservation of Forest Energy Resources: Solar Fossil Fuel – Wind – Role of individuals in the conservation of natural resources

Unit III Environmental Pollution

Pollutants – Types of pollution: Air, Water, Noise and Plastic Pollution – Causes, effects and Control measures – Global warming and Climate Change

Unit IV Human Population and Environment

Effect of human population on environment – Population Explosion problems related to population explosion – Involvement of population in conservation of environment – Measures adopted by the Government to control population growth – Environment and human health

Unit V Disaster Management

Floods–Drought–Earthquakes– Cyclones – Landslide–Tsunami–Control measures

SEMESTER –III			
Part III Core V		Advanced Financial Accounting	
Course Code: 21UCOC31	Hrs/Week: 6	Hrs/ Sem: 90	Credits : 4

Objectives:

To impart in-depth knowledge and develop the skill required for the preparation of financial statements and accounts of various business.

To enable the students solve the problems with all the adjustments.

Course Outcomes:

CO. No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	gain in-depth knowledge on partnership accounts.	1,2	Un
CO – 2	Prepare partnership accounts in case of admission.	1,2, 5	Ap
CO – 3	have practical knowledge regarding the maintenance of partnership accounts in case of retirement and death of a partner.	1,2,5	Ap
CO - 4	work on partnership accounts in case of dissolution of a firm.	1,2,5	Ap
CO – 5	know about the maintenance of accounts relating to branch accounts and departmental accounts.	1,2,5	Un
CO – 6	calculate profits involved in sending goods at invoice price.	1,5,8	Ap
CO – 7	have working knowledge on the accounts prepared under hire purchase system.	1,5,6	Ap
CO - 8	have practical knowledge on instalment system.	1,8	Ap

SEMESTER –III			
Part III Core V		Advanced Financial Accounting	
Course Code: 21UCOC31	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Partnership Accounts – Admission (20 Hrs)

Partnership accounts – Definition – Provisions under Sec13 of Partnership Act – Profit & Loss Appropriation Account – Partner’s Capital Account. Admission of a Partner: New Ratio –Sacrifice Ratio- Revaluation – Treatment of Goodwill – Methods of Valuation of Goodwill – Adjustments for Undistributed Profits and Losses.

Unit II - Partnership Accounts- Retirement and Death (16 Hrs)

Retirement: Adjustments Relating to Retirement - Settlement of Retiring Partner’s Loan a/c. Death: Deceased Partners’ Share of Profit - Settlement by Executors.

Unit III – Partnership Accounts – Dissolution (20 Hrs)

Dissolution of a Firm: Dissolution of Firm vs Partnership – Modes of Dissolution – Realization Account –Insolvency of One Partner –Insolvency of all Partners- Sale of Partnership. – Rule in Garner vs Murray- Realization of Assets and Liabilities - Piecemeal Distribution .

Unit IV – Branch and Departmental Accounts (17 Hrs)

Branch Accounting: Debtors System – Invoice Price Method (Excluding Independent Branches and Foreign Branches). Departmental Accounts: Allocation and Apportionment of Departmental Expenses – Departmental Transfer at Invoice Price – Difference between Departmental Accounts and Branch Accounting.

Unit V – Hire Purchase and Instalment Purchase Accounts (17 Hrs)

Hire Purchase and Instalment System – Calculation of Interest – Calculation of Cash Price – Default and Repossession – Difference between Hire Purchase and Instalment.

Note: Theory :30% Problem:70%

Text Book:

Gupta R. L. and Radhasamy M. *Advanced Accounts -Volume I*, New Delhi: Sultan Chand & Sons, Publishers, 13th Revised Edition Reprint 2020

Books for Reference:

1. Jain S.P. & Narang. *Practical problems in Advanced Accountancy*, Kalyani Publishers, New Delhi 21st Revised Edition, 2018,
2. Maheswari S.N. *Advanced Accounting*, Vikas Publishing House, New Delhi 11th Edition 2018
3. Arulraj Ponnudurai *Accountancy*, Vol-III, Sathya Publications, Tirunelveli – 5. 11th edition Reprint 2020
4. Reddy T.S. and Murthy A. *Advanced Accountancy*, Vol-I Margham Publications, Chennai, Second Edition 2019.

SEMESTER –III			
Part III	Core-VI	Modern Banking	
Course Code: 21UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective :

To impart basic knowledge on banking theory and practice and modern banking techniques to make the learners to use the technological banking services in day to day life.

Course Outcomes:

CO. No.	Upon completion of this course, students will be able to:	PSO addressed	Cognitive Level
CO-1	discuss the constitution, management and functions of RBI and commercial banks.	1,2,3	Un
CO- 2	know about banker, customer relationship	1,2,3	Un
CO-3	assess the duties, responsibilities and statutory protection to paying and collecting banker.	1,2,5	Ev
CO-4	appraise the e-banking.	1,2,5,6	An
CO-5	demonstrate and appraise the usage of technology in banking	1,2	Ev
CO-6	examine the uses of Automated Teller Machine, Point of Sale and Cash Deposit Machine.	1,8	Ap
CO-7	appraise banking transactions through internet.	1,8	An
CO-8	assess the mode of operation of mobile banking.	1,2,5	Ev

SEMESTER –III			
Part III	Core-V	Modern Banking	
Course Code: 21UCOC32	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Introduction to Banking (18 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 – Cheque (18 Hours)

Cheque – Features – Specimen of a Cheque - Material alteration – Crossing – Types- Endorsements – Kinds – Cheque Vs. Bank Draft – Paying Banker – Precautions before Honoring a Cheque - Reasons for Dishonoring Cheques – Collecting Banker – Statutory Protection – Negligence - Duties.

Unit III – E- Banking (16 Hours)

E-Banking – Meaning - Definition – Steps to open bank account through online - Electronic Delivery Channels – National Electronic Fund Transfer – Real Time Gross Settlement - Advantages – Disadvantages – E-Banking in India.

Unit IV – ATM, PoS and CDM (19 Hours)

Automated Teller Machine - Origin of ATM – Types of Card – Steps to use ATM – Advantages – Disadvantages – Point of Sale – Steps to use PoS - Advantages – Disadvantages – Cash Deposit Machine - Origin – Steps to use CDM– Advantages – Disadvantages – Growth of ATM, PoS and CDM in India

Unit V – Internet and Mobile Banking (19 Hours)

Internet Banking - Meaning – Definition – Procedure to activate internet banking – Steps to access banking transactions - Fund Transfer through NEFT and RTGS through online - Advantages – Disadvantages – Security Issues in Internet Banking
 Mobile Banking - Meaning – Definition – Procedure to login mobile banking – Steps to access banking transactions - Fund Transfer - Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps -Top Five Apps in India

Text Book:

1. Gordon and Natarajan. *Banking theory Law and practice*, Delhi: Himalaya Publishing House. 29th Edition 2015
2. Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd. 4th edition 2017

Books for Reference:

1. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi: Sree Meenakshi Publications. 1st edition 2014
2. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice* Ludhiana: Kalyani Publishers. 1991 First Edition reprint 2009

SEMESTER –III			
Core VII		Business Mathematics	
Course Code: 21UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

- Enable the students to develop proficiency in the application of mathematics to solve business problems
- The students to 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	PSO addressed	Cognitive Level
CO – 1	understand the theory of indices	6,8	Un
CO – 2	apply the knowledge of logarithms in solving business problems	1,6	Ap
CO – 3	use formulae and mathematical expressions problems in equations	2,4	Ap
CO – 4	integrate the concepts in arithmetic with commerce	8,7	Ev
CO – 5	evaluate the methods of interest account and their basic applications in practice	1,5	Ev
CO – 6	analyse the mathematical skills required in mathematically intensive areas of business	4,7	An
CO – 7	measure the matrix rule	2,3	Ev
CO – 8	appraise the acquired knowledge and skills with practical problems in business mathematics	3,5	An

SEMESTER –III			
Core VII		Business Mathematics	
Course Code: 21UCOC33	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I - Theory of Indices and Theory of logarithms (20 Hrs)

Introduction –Types of Indices – Positive indices- Negative indices- Zero indices- Fractional indices- Laws of Indices for Positive Integral Exponent - Characteristics of Logarithm-Laws of logarithms –Product Rule- Quotient Rule- Power Rule- Change Rule - Common logarithms

Unit II- Theory of Equations (18 Hrs)

Introduction- Degree of Equations –Linear Equations - Simultaneous Linear equations with two or three unknown variables - Quadratic Equations- Formula method- Factorization method – Nature of roots forming quadratic equation

Unit III - Commercial Arithmetic (15 Hrs)

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

Unit IV - Analytical Geometry (17 Hrs)

Introduction-Distance between two points in a plane-Slope of a Straight Line-Equation of Straight Line- Point of intersection of two lines- Application- Demand and Supply- Cost-Output- Break Even Analysis

Unit V – Matrix Algebra (20 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- Co-factor method- Cramer’s Rule

Note: Theory – 30 %Problem – 70%

Text Book:

Sancheti D.C. & Kapoor V. *Business Mathematics*.New Delhi: Sultan Chand& Sons. Reprint 2019

Books for Reference:

1. Hazarika Padmalochan A. *Textbook of Business Mathematics* New Delhi: Sultan Chand& Sons Reprint 2019
2. Ranganath G.K. *A text book of Business Mathematics*, New Delhi: Himalaya Publishing House. Reprint 2018
3. Wilson M. *Business Mathematics*. New Delhi: Himalaya Publishing House. Reprint 2020

SEMESTER III			
Part III Allied VI Customer Relationship Management			
Course Code: 21UCOA31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives:-

To make the students familiar with CRM concepts and CRM in marketing

To enable the students analyse CRM implementation process.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	understand the concept of customer relationship management	2,3	Un
CO-2	identify the emerging trends in CRM	2,4,6	Un
CO-3	analyze the customer relationship management issues and problems	2,3	An
CO-4	evaluate the role of e- CRM	1,2	Ev
CO-5	appraise the customer relationship management process	1,2,3	An
CO-6	analyze the technology of integrating CRM with ERP	5,6	An
CO-7	assess integration of CRM with data warehouse	4,8	Ev
CO-8	learn the concept of Market Basket Analysis	3	Un

SEMESTER III			
Part III	Allied VI	Customer Relationship Management	
Course Code: 21UCOA31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

UNIT – I CRM Concepts (12 hours)

Acquiring customers - Customer Loyalty - Optimizing customer relationships. CRM definition - Success factors- Three levels of Service- Sales Profiling- Service Level Agreements - Creating and managing effective SLAs.

UNIT - II CRM in Marketing (12 hours)

One-to-one Relationship Marketing - Cross Selling and Up Selling - Customer Retention- Behavior Prediction- Customer Profitability - Value Modeling- Channel Optimization- Event-based marketing. CRM and Customer Service: The Call Centre, Call Scripting, Customer Satisfaction Measurement.

UNIT - III Sales Force Automation (12 hours)

CRM links in e-Business: E-Commerce and Customer Relationships on the Internet, Enterprise Resource Planning, Supply Chain Management, Supplier Relationship Management, Partner relationship Management .

UNIT-IV Analytical CRM (12 hours)

Managing and sharing customer data - Customer information databases- Ethics and legalities of data use-Data Warehousing and Data Mining concepts - Data analysis - Market Basket Analysis

UNIT- V CRM Implementation (12 hours)

Defining success factors, preparing a business plan - requirements - justification- processes. Choosing CRM tools: Defining functionalities, Homegrown versus out-sourced approaches. Managing customer relationships: conflict, complacency, resetting the CRM strategy.

Text Book:

Jagdish, N.Sheth, Atul Parvatiyar, G.Shainesh, *Customer Relationship Management: Emerging Concepts, Tools and Applications*, New Delhi:Tata McGraw Hill Publishing Ltd. First Edition :2014

Books for Reference:

- 1.Alok Kumar et al. *Customer Relationship Management : Concepts and Applications*, Biztantra First edition 2008
- 2.Kumar. *Customer Relationship Management - A Database Approach*, Wiley India. Second edition Reprint 2007
3. Peeru Mohamed H and Sahadevan A. *Customer Relation Management*, Vikas Publishing House. 4th Edition 2005

SEMESTER –III			
Part III	Core SB	E – Accounting	
Course Code: 21UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objective :

Create competent and skilled accounting professionals to manage business applications by using TALLY Software.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	develop the computerized knowledge in accounting	1,2,3	Un
CO-2	impart the basic principles and concepts of computerized accounting	1,2	Un
CO-3	assess on the use and application of Tally	1,2	Ev
CO-4	describe about the concept of vouchers	2,4	Un
CO-5	create company in Tally	5,8	Ap
CO-6	create inventory accounting	1,5,8	Ap
CO-7	prepare final accounts	1,4	Ap
CO-8	make use of cost category and cost centers in voucher	1,5	Ap

SEMESTER –III			
Part III	Core SB	E – Accounting	
Course Code: 21UCOS31	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I Introduction to Tally **[12 Hrs]**

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting– Creation of company – Select Company Technical advantages of Tally –Alter – Edit- Delete Company – Role and Importance of Functional keys

Unit II Ledger and Voucher Creation **[12 Hrs]**

Creation of Groups – Various kinds of Groups – Multiple and Single groups – Creation of Ledgers – Various kinds of ledgers - Entering vouchers – Journal voucher, Purchase voucher, Sales - Vouchers, Receipt Voucher, Payment Voucher

Unit II E- Accounting **[12 Hrs]**

Trial Balance, Trading Account, Profit and Loss Account and Balance sheet preparation.

Unit IV Inventories **[12 Hrs]**

Introduction to Inventories - Creation of Stock category – Stock group – Stock item – Editing and Deletion of stock groups and stock items – Usage of stock in voucher entry – Stock voucher on Purchase order – Stock Journal entries – Rejection vouchers.

Unit V Creation of Cost Center **[12 Hrs]**

Introduction to cost – Creation of Cost Category – Cost Centre Category – Editing and Deleting Cost Centre – Usage of Cost Category and Cost Centers in voucher entry

Note: Theory: 60% Practical: 40 %

Text Book:

Nadhani A. K. & Nadhani K.K.*Implementing Tally*. New Delhi: BPB 4th Edition 2018

Books for Reference:

1. ICA R&D Team. *Tally 9.0*. New Delhi: Vikas Publishing House Pvt Ltd. 4th Revised Edition 2019
2. Vishu Priya Singh. *Quick Learn Tally*. New Delhi: Computech Publication Pvt ltd. 5th Revised Edition 2020
3. Sriniva Valaban. *Computer Application in Business*. New Delhi: Sultan & Sons. 3rd Edition 2017

SEMESTER –III			
Part III Non Major Elective Principles of Accountancy			
Course Code: 21UCON31	Hrs/Week: 2	Hrs/Sem: 30	Credits : 2

Objective:

To impart basic knowledge of the fundamental accounting concepts in preparing final accounts.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO – 1	have a fundamental knowledge on basic rules of Accounting.	1,2,5	Un
CO – 2	prepare the Trial balance.	1,2,3,8	Ap
CO – 3	prepare the journal	1,2	Ap
CO – 4	prepare the ledger	2,8	Ap
CO – 5	prepare the subsidiary books	2,8	Ap
CO – 6	prepare the Trading account.	2,5	Ap
CO – 7	prepare the profit and loss account	2,5	Ap
CO – 8	prepare the balance sheet	2,5	Ap

SEMESTER –III			
Part III Non Major Elective Principles of Accountancy			
Course Code: 21UCON31	Hrs/Week: 2	Hrs/ Sem: 30	Credits : 2

Unit I – Introduction (6 Hours)

Meaning of Book-keeping – Accounting – Important terms in Accounts – Rules for Double entry system – Journal Entry – Ledger

Unit II - Subsidiary Books (5 Hours)

Subsidiary books – Purchase – Purchase returns – Sales – Sales returns – Triple column Cash Book – Petty cash book

Unit III – Trial Balance (6 Hours)

Trial balance – Meaning – Specimen - Preparation of trial balance

Unit IV –Trading and Profit and Loss account of Sole Trading (7 Hours)

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

Unit V – Balance Sheet of Sole Trading (6 Hours)

Balance Sheet - Specimen – Problems (Simple Adjustments only)

Note : Theory 40% and Problem 60%

Text Book :

Arulraj Ponnudurai S. *Principles of Accountancy*. Tirunelveli: Sathya Publications. 11th edition Reprint 2020

Books for Reference:

1. Nagarajan K.L., Vinayakam N. & Mani P.L. *Principles of Accountancy*. New Delhi S.Chand &Company Pvt. Ltd., Fourth Edition, 2009.
- 2.Pillai R.S.N. Bagavathi. *Principles of Accountancy*. New Delhi: S. Chand & Company Ltd. 2010 3rd edition 2010

SEMESTER – III	
Part IV Self Study Course - Online Marketing	
Course Code: : 21UCOSS1	Credit : 2

Objectives:

1. To enable the students to have a basic knowledge of online marketing.
2. To make the students aware of the various concepts and procedures in online marketing.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	classify the functions of online marketing.	1,3	Un
CO – 2	understand the significance of online marketing.	1,3	Un
CO – 3	know the strategy and planning for internet marketing.	1,3,4	Un,Ap
CO – 4	examine the role of the Internet and its technological development	1,3,4	Un,Ap
CO- 5	create email ID for personal and business use.	- 1,7	Ap
CO – 6	understand ethical and legal issues in internet marketing.	1,2,5	Un
CO – 7	appraise the importance of Global Internet Marketing	1, 6	An
CO – 8	analyse and evaluate the significance of “Customerisation” in internet marketing.	1,5,6	An,Ev

SEMESTER – III	
Part IV Self Study Course Online Marketing	
Course Code: : 21UCOSS1	Credit : 2

Unit I : Online marketing

Online marketing – Meaning – Definition – Evaluation – Function of online marketing – Advantages and Disadvantages of online marketing – Differences between Online and Digital marketing.

Unit II: Strategy and Planning

Strategy and Planning for Internet Marketing - Traditional Offline Businesses in the Online World - Internet strategy - Virtual value chain, Di s-Intermediation –Cybermediaries.

Unit III: E - commerce

Introduction to Internet Marketing - Mapping fundamental concepts of Marketing - Role of the Internet – Limitations - Technological Development, Development of E - commerce, different commercial models, diverse roles of websites- Difference between e-commerce and Traditional commerce

Unit IV: Email Marketing

Email Marketing – Meaning – Advantages and Disadvantages in email marketing – Steps in creating email ID for personal and business use – Evolution of email marketing and its growth.

Unit V: Global Internet Marketing

Trust in Internet Marketing - Ethical and Legal Issues - Internet of the future: “Customization ” – Internet marketing in India - Global Internet Marketing – Problems of web marketing in India.

Books for Reference:

1. Gupta. C. B and Rajan Nair N. *Marketing Management*, New Delhi: Sultan Chand & Sons, 19th Edition 2018
2. Philip Kotler. *Marketing Management*. New Delhi: Tata McGraw Hill, 15th edition 2017.

Semester – III			
Women's Synergy			
Code : 21UAWS31	Hrs/ Week : 2	Hrs/Sem:30	Credits : 2

Unit I - Physical Health

Woman's Structural Organisation – Levels of organisation – Body image - Reproductive health – Hormonal Cycle and its Psycho-somatic implications – Child birth – lactation – Nutritional status of women.

Unit II – Psychological Health

Examining factors determining psychological conditions of women – Depression, anxiety, stress, hysteria – Socio – cultural and familial conditioning of women's minds – Self Image, Discrimination against women.

Unit III – Women and Legal Awareness

Women specific – centered legislations – legal issues – laws to prevent gender based violence National / State Pro-women schemes – educational and Employment schemes. Laws for protection of Women – Women's rights to property – Women's Rights in the Indian Constitution – Maternity benefit act.

Unit IV – Women and Finance

Manager of domestic finance – Budgeting basics – Create a family budget - Set financial goals – Plan for financial emergencies – Budget for travel – Saving strategies – Investment options

Unit V – Women's Empowerment in Various Domain

Introduction - Women created history in sports and music – P. T. Usha, M. S. Subbulakshmi - Women who crossed hurdles in Social Service – Mother Theresa, Muthulakshmi Reddy, Medha Patkar - Role of Women in Indian independence movement and Politics – Indira Gandhi, Aruna Asaf Ali.

SEMESTER –IV			
Part III	Core VIII	Corporate Accounting	
Course Code: 21UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

To explore the knowledge on company accounts from starting of company till winding up of company.

Course Outcome:

CO.No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the procedures on issue of shares.	1,2	Un
CO – 2	have working knowledge on redemption of preference shares.	1,4, 5	Ap
CO – 3	have practical knowledge on the issue and redemption of debentures.	5, 8	Ap
CO - 4	calculate profit prior to incorporation.	2,5, 8	Ap
CO – 5	practice the maintenance of company final accounts as per revised accounting standards.	1,2	Ap
CO – 6	have practical knowledge on the accounting for amalgamation and external reconstruction.	2,5,8	Ap
CO – 7	analyse the various schemes for capital reduction.	2,5,8	An
CO - 8	apply the procedures for the preparation of liquidator's financial statements.	2,5,8	Ap

SEMESTER –IV			
Part III	Core VIII	Corporate Accounting	
Course Code:21UCOC41	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I – Issue of Shares (18 Hrs)

Share Capital: Issue and Forfeiture of Shares - Redemption of Preference Shares.

Unit II - Issue of Debentures (18 Hrs)

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

Unit III – Profit Prior to Incorporation and Final Accounts (18 Hrs)

Profits Prior to Incorporation – Ascertainment of Profit or Loss Prior to Incorporation. Final accounts with Adjustments namely Income Tax provision, Provision for Dividend, Corporate Dividend Tax, Transfer to Reserves.

Unit IV – Amalgamation (18 Hrs)

Amalgamation: Nature of Purchase and Nature of Merger - Purchase Consideration – Calculation of Purchase Consideration - Accounting Entries- Preparation of Balance sheet.

Unit V – Internal Reconstruction and Liquidator’s Final Statement of Accounts (18 Hrs)

Internal Reconstruction: Alteration of Share Capital – Capital Reduction Scheme. Liquidator’s Final Statement of Accounts.

Note: Theory : 30% Problem:70%

Text Book:

Gupta R. L. and Radhaswamy M. *Advanced Accountancy, Volume-II*, , New Delhi: Sultan Chand & Sons, 14th Revised Edition,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.

SEMESTER-IV			
Part III	Core IX	Company Law	
Course Code: 18UCOC42	Hrs/Week:6	Hrs/Sem:90	Credits:4

Objective:

To provide knowledge about the provisions of Companies Act, 2013, related to the entire process from Formation to Winding up of a company.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO-1	understand the various provisions of Companies Act, 2013.	1,2	Un
CO-2	discuss the provisions related to the formation of different types of companies.	1,2	Un
CO-3	differentiate private and public companies.	2,3	An
CO-4	understand the statutory requirements of Incorporation of a company like registration of memorandum, articles, issue of prospectus etc.	3,4	Un
CO-5	analyse the difference between shares and debentures and the procedure for declaration and payment of dividend.	2,5	An
CO-6	understand the role of administrative executives in a company and the procedure for conducting meetings.	1,5	Un
CO-7	know the various requisites for conducting a valid meeting under the Companies Act,2013.	2,5	Un
CO-8	analyze the statutory procedure for the winding up of the company	2,7	An

SEMESTER-IV			
Part III Core IX		Company Law	
Course Code: 21UCOC42	Hrs/Week:6	Hrs/Sem:90	Credits:4

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.

TextBook:

Kapoor N.D. *Elements of Company Law*. New Delhi, Sultan Chand & Sons, 31st revised edition 2020, reprint-2021

Books for Reference:

1. Ashok Bagriyal. *Company Law*. New Delhi: Vikas Publishing House. 12th edition-2012, reprint 2018
2. Shukla L. *Company Law*. New Delhi: S. Chand & Sons. 17th edition 2017.
3. Goyal V. K. *Company Law*, New Delhi: Singhal Law Publications. 13th edition 2019.

SEMESTER –IV			
Core X		Business Statistics	
Course Code 21UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

- To enable the students learn the basic concepts of statistics and statistical tools.
- To provide better insight and understanding of statistical tools in decision making.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the basic concepts of statistics and statistical tools.	6,8	Un
CO – 2	know the measures of central tendency	2,4	An
CO – 3	measure and assess the statistical averages	2,3	Ev
CO – 4	test the tools on measures of dispersion that are useful for estimating variations.	3,7	Ev
CO – 5	evaluate whether there is correlation between two variables or not.	1,5	Ev
CO – 6	relate regression analysis for estimating values for future period.	4,7	Ap
CO – 7	apply the statistical tools for doing the project work.	1,6	Ap
CO – 8	appraise acquired knowledge and skills with practical problems in business statistics	5,8	An

SEMESTER –IV			
Core X		Business Statistics	
Course Code 21UCOC43	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I : Introduction for Business Statistics (10 Hrs)

Definition – Features - Importance-Limitations– Methods of Collection of Data – Diagrammatic representation- Types of Diagrams: One dimensional, two dimensional, three dimensional – Pictograms and Cartograms

Unit II : Measures of Central Tendency (20 Hrs)

Definition- Types of Average- Arithmetic Mean- Simple A.M- Weighted A.M- Geometric Mean–Harmonic Mean - Median –Quartiles- Quintiles- Deciles- Percentiles- Mode for individual observation, discrete series, and continuous series

Unit III: Measures of Dispersion (20 Hrs)

Definition- Methods of measuring dispersion-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 – Lorenz Curve- Variance

Unit IV: Correlation and Regression Analysis (20 Hrs)

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

Unit V: Analysis of Time Series (20 Hrs)

Meaning—Importance-Components of Time series- Mathematical model of time series- Methods of measuring Secular Trend; Graphic method, Semi Average method- Moving Average method- Method of Least Squares- Measurement of Seasonal Variations-Simple Averages method- Ratio to trend method-Ratio to Moving Average method- Link Relative method

Note: Theory – 30 % Problem – 70%

Text Book:

Pillai R.S.N. & Bagavathi..*Statistics Theory and Practice* . New Delhi: S. Chand & Co. Reprint 2019

Books for Reference

1. Gupta S.P. *Statistical Methods*. New Delhi: Sultan Chand & Sons. Reprint 2018
2. Wilson M. *Business Statistics*. New Delhi: Himalaya Publishing House Reprint 2021.

SEMESTER – IV			
Part III Allied IV		Financial Services	
Course Code: 21UCOA41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objectives:

- To familiarise on different financial services available in India.

Course outcome:

CO.No.	On completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	appraise the services offered by Indian Financial Sectors.	1,3	An
CO – 2	analyse the functions of Financial Services	2,4	An
CO – 3	discuss on the avenues of financial services	3,6	Un
CO - 4	examine Merchant Banking	1,8	Ap
CO – 5	understand the duties and qualifications of Merchant Banker	1,8	Ap
CO – 6	use Lease Financing	4,6	Ap
CO – 7	differntiate functions of venture capital and scope of venture capital.	5,7	Ap
CO - 8	appraise Mutual Funds and credit rating institutions	5,7	An

SEMESTER – IV			
Part III	Allied IV	Financial Services	
Course Code: 21UCOA41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I Financial Services

(12 Hrs)

Financial Services – Concept – Objectives – Characteristics – Classification of Financial Services – Scope – Causes – Constituents. New Financial Products and Services - Innovative Financial Instruments- Financial Service Sector in India – Growth – Problems.

Unit II Merchant Banking

(12 Hrs)

Merchant Banking - Meaning - Definition - Scope- Functions - Merchant Banker's Code of Conduct – Qualities of a Merchant Banker- Merchant Banker's Commission - Problems of Merchant Bankers. Merchant Banking in India: Scope.

Unit III Lease Financing and Hire Purchase

(12 Hrs)

Lease Financing – Definition - Characteristics - Types of Lease - Lease Participants - Leasing Process - Services of the Lessor - Advantages of Leasing - Limitation of Lease Financing. Hire Purchasing - Definition and Features – Concept of Hire Purchasing - Rights of Hirer – Bank Credit for Hire Purchase - Difference between Hire Purchasing and Lease Finance.

Unit IV Venture Capital

(12 Hrs)

Venture capital – Origin – Meaning – Features - Scope of Venture Capital – Importance - Venture Capital Guidelines - Stages of Venture Capital Financing - The Indian Scenario: Methods of Venture Financing -Suggestions for Growth of Venture Capital.

Unit V Mutual Funds and Credit Rating

(12 Hrs)

Mutual Funds – Origin - Meaning – Fund Unit vs. Share - Types of Mutual Fund - Importance, Functions, Advantages and Growth. Credit Rating: Origin - Functions – Credit Rating in India – Benefits - Credit Rating Agencies in India: CRISIL - ICRA – CARE.

Text Book:

Gordon K. and Natarajan, *Financial Markets and Services*. Mumbai: Himalaya publishing House (Revised Edition) 2014.

Books for Reference:

1. Joseph Anbarasu., Boominathan V.K., Manoharan P. and Gnanaraj G. *Financial Services*. New Delhi: Sultan Chand & Sons Edition-2007.
2. Gurusamy S. *Essentials of Financial Services*. Chennai: Vijay Nicole Imprints Pvt Ltd. Revised Edition 2014.

SEMESTER –IV			
Part III	Skill Based	Career Skills	
Course Code: 21UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Objective:

- To prepare the students for the competitive exams and to choose their career with confidence.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the content of job application	1,2	Un
CO – 2	prepare resume, biodata, curriculum vitae.	2,5	Ap
CO – 3	participate in group discussion.	1,4,5	Ap
CO – 4	use the various roles to be played by a group leader.	1,4,5	Ap
CO – 5	evaluate the types, features and steps in writing a good report	3,4	Ev
CO – 6	apply various types and significance of Interview technique.	2,3	Ap
CO – 7	determine an interview	1,2,7	Ap
CO – 8	work out problems on mathematical skills	2,4,5	An, Ap

SEMESTER –IV			
Part III	Skill Based	Career Skills	
Course Code: 21UCOS41	Hrs/Week: 4	Hrs/Sem: 60	Credits : 4

Unit I - Job Application

(12 Hours)

Content of Job application letter – Model Job application letter – Content of resume – Model resume- Bio-Data, Curriculum Vitae building, Job application Portal.

Unit II - Group Discussion

(12 Hours)

Self-Introduction – Features of Group discussion - 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

(12 Hours)

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

Unit IV – Interview

(12 Hours)

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

Unit V – Test of Numerical Ability (Simple Problems)

(12 Hours)

Simplification — Profit & Loss — Time and Work – Time and Distance – Calendar and Clock problems – Logical Reasoning.

Text Book:

Selvaraj V.M. *Career Planning*. Tirunelveli: Bavani Publications, First edition 2008.

Books for Reference:

1. Aggarwal R.S. *Quantitative Aptitude*, New Delhi: S.Chand and Company Limited, First edition 2022
2. Gupta C.B. *Business Communication and Customer Relations*. New Delhi: Sultan Chand and Sons, 2016.
3. Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan. Reprint 2013.

SEMESTER –IV			
Part III Non Major Elective E-Banking			
Course Code: 21UCON41	Hrs/Week: 2	Hrs/Sem.: 30	Credits : 2

Objective:

- To impart basic knowledge of the fundamental concepts in preparing final accounts.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to:	PSO Addressed	Cognitive Level
CO – 1	have a fundamental knowledge about banking system	1,2,5	Un
CO – 2	fill the forms used in banks	1,2,3,8	Ap
CO – 3	gain fundamental idea about e-banking	1,2	Un
CO – 4	use ATM, PoS and CDM	2,8	Ap
CO – 5	understand about Internet Banking	2,8	Un
CO – 6	use Internet Banking	2,5	Ap
CO – 7	describe about Mobile Banking	2,5	Un
CO – 8	use Mobile Banking	2,5	Ap

SEMESTER –IV			
Part III	Non Major Elective	E-Banking	
Course Code: 21UCON41	Hrs/Week: 2	Hrs/ Sem.: 30	Credits : 2

Unit I Banking

(5 Hours)

Meaning – Definition – Bank – Banking – Origin of Bank – Steps to open bank account – Filling out the Forms - Deposit Challan – Withdrawal Challan - Requisition Forms- Cheque- Cancellation of cheques.

Unit II E- Banking

(5 Hours)

Meaning – Definition – Steps to open bank account through online - Types – Advantages – Disadvantages – E-Banking in India

Unit III Automated Teller Machine, Point on Sale and Cash DM

(7 Hours)

Origin of ATM – Debit & Credit Card - Procedure to use ATM – Advantages – Disadvantages – PoS – Steps to use PoS - CDM- Origin – Procedure to use CDM– Advantages – Disadvantages – Usage of ATM, PoS and CDM in India

Unit IV Internet Banking

(7 Hours)

Definition – Procedure to activate internet banking – Steps to access banking transactions - Fund Transfer through NEFT and RTGS through online - Advantages – Disadvantages – Security Issues in Internet Banking

Unit V Mobile Banking

(6 Hours)

Meaning – Definition – Procedure to login mobile banking – Steps to access banking transactions - Fund Transfer - Advantages – Disadvantages – Security Issues in Mobile Banking – Latest Payment Apps

Text book:

Gurusamy S. *Banking Theory Law & Practice*. Chennai: Vijay Nicole Imprints Private Ltd. 4th edition 2017.

Books for Reference:

1. Gordon and Natarajan. *Banking Theory Law and Practice*. Delhi: Himalaya Publishing House, 29th edition 2021
2. Sundaram S.M. *Banking Theory Law and Practice*. Karaikudi : Sree Meenakshi Publications, 1st Edition 2014
3. Maheshwari S.N. and Maheshwari S.K. *Banking Theory Law and Practice*. Kalyani Publishers, 11 Edition January 2014

SEMESTER – IV	
Part IV Self Study Course	Goods and Services Tax
Course Code : 21UCOSS1	Credit : 2

Objectives:

- To expose the students to the basic principles, concepts and provisions in GST.
- To provide a conceptual understanding and impart skills in GST.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand basic concepts and provisions of the GST Act 2017.	1,2,3	Un
CO – 2	discuss the various concepts of levy of tax on the supply of goods and services.	2,5	Un
CO – 3	demonstrate on collection of levy, GST.	4,5	Ap
CO – 4	understand the rules for place of supply.	2,5	Un
CO – 5	understand the rules for time and value of supply.	5,8	Un
CO – 6	do the process for registration.	5,8	Ap
CO -7	prepare tax invoice debit and credit notes	5,8	Ap
CO -8	evaluate the payment of tax, returns, offences and penalties.	2,5	Ev

SEMESTER – IV	
Part IV Self Study Course	Goods and Services Tax
Course Code: : 21UCOSS1	Credit : 2

Unit–I Introduction to GST

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

Unit–II Taxation Mechanism

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

Unit–III GST Council, Network and Impact

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

Unit–IV Supply, Place of supply

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

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 ,8th Revised edition August 2021.

Books for Reference:

Career Counseling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. 1st edition 2018.

SEMESTER- IV			
Ability Enhancement Course: Yoga and Meditation			
Code: 21UAYM41	Hrs/Week : 2	Hrs/Semester : 30	Credits: 2

Course Outcome:

- To learn and practice various meditation, yoga methods to transform the ordinary life into a healthy, harmonious life leading to holistic wellbeing,
- To create an eco-friendly, loving and compassionate world.
- Acquire knowledge and skill in yoga for youth empowerment.
- Increase their power of concentration
- Learn the causes and ways to overcome fear and sadness.
- Create a ecofriendly, loving and compassionate world.

Unit I: Meditation

(6 Hrs)

Meditation – Purposes of meditation– Major types of meditations: Zazen, Mindfulness, Vipasana, Yoga, Self-inquiry, Listening, Qi Gong, Taoist, Tantra– Health benefits of meditation: physical, psychological, spiritual– Meditation and Silence: Silence of the body, mind, heart, and beyond – General methodology of meditation – Tips for better meditation

Exercises: Practicing Zazen meditation – Self-enquiry meditation exercises

Unit II: Self-Awareness

(6 Hrs)

Awareness – Self-awareness – Importance of self-awareness – Shades of self-awareness – Difference between Awareness and Concentration – Power of concentration – Levels of concentration – How to increase concentration? – Beauty of living here and now – Ways to develop your presence – Self-awareness and Ecology: interconnectedness

Exercises: Body Scan exercise – Self-Witnessing exercise – Eating Raisin with full awareness

Unit III: Yoga

(6 Hrs)

Meaning and importance of yoga – Yoga and human physical system – Principles of Yoga – Different types of yoga – Yoga and balanced diet – Yoga and energy balance – Pranayama – Surya namaskaram– Basic asanas for healthy life – Therapeutic benefits of simple yogasanas – Naturopathy for common ailments.

Exercises: Practicing basic Asanas – Doing Sun Salutation

Unit IV: Mindfulness

(6 Hrs)

Definition of mindfulness – Three components of mindfulness– Benefits of mindfulness – Mindfulness and Brainwave patterns – Myths about mindfulness – Scientific Facts about mindfulness – Formal method to practice mindfulness – Qualities of Mindfulness – Obstacles for mindfulness – informal ways of practicing mindfulness – Mindfulness to get rid of addictions

Exercises: Practice Mindful Walking –Practice Mindful Talking

Unit V: Heartfulness

(6 Hrs)

Attitude to life – Power of positive attitude – Techniques to develop positive attitude – Positive vs negative people – Forms of negative attitude – Heartfulness – Managing fear: Basic 5 fears, Ways to overcome fear–Handling anger: Anger styles, Tips to tame anger – Coping with sadness: Causes and ways to overcome sadness, dealing with depression – Ultimacy of compassion: Compassion to oneself, towards others: Forgiveness, to nature: Seeing God in all

Exercises: Practice Loving-Kindness meditation– Doing compassionate actions

SEMESTER –V			
Part III Core XI		Income Tax Law & Practice I	
Course Code: 21UCOC51	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

- To expose the students to the basic principles, concepts and provisions in Income Tax Act and equip them to the computation of taxable income under different heads.
- To provide a conceptual understanding and impart skills in computing different heads of income.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply basic concept and provisions of the Income Tax Act 1961.	1,2,3	Un
CO – 2	understand the various exempted income and residential status.	2,5	Un
CO – 3	compute Salary income	4,5	Ap
CO – 4	compute Income from House property.	2,5	Ap
CO – 5	compute Capital gains	5,8	Ap
CO - 6	compute Profits and gains	5,8	Ap
CO -7	compute Income from other sources.	5,8	Ap
CO -8	compute different heads of income.	2,5	Ap

SEMESTER –V			
Part III	Core XI	Income Tax Law & Practice I	
Course Code: 21UCOC51	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit I: Introduction (10 Hrs)

Basic concepts and definition – Assessment year – Previous year – Assessee –Agricultural Income — Residential status – Tax Incidence – Problems – Exempted Income .

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

Salary - Different forms – Allowance – Perquisites – Computation–Retirement benefits (simple problems).

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

House Property – Exemptions - Gross annual value –Annual value -Deductions – Computation

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

Business or Profession – Calculation of Profit/book profit - Deduction Expressly allowed – Expressly disallowed - General Deductions – Computation.

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

Capital gains – Types – Exemption – Computation – Income from Other Sources (Simple problems only)

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:KalyaniPublishers. (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).

SEMESTER -V			
PART III	Core XVI	Business Law	
Course Code 21UCOC52	Hrs/Week:6	Hrs/Sem:90	Credits:4

Objective:

- To acquaint the various Business Laws.
- To enable students have adequate knowledge on rules and regulations of Businessl laws.

Course Outcome:

Co.No.	Upon Completion of this course ,students will be able to	PSO addressed	CL
CO-1	describe the essentials and steps to enter into a contract	1,2	Un
CO -2	explain with the terminology used in contract Act	1,4	Un
CO-3	apply the remedies of Breach of contract	1,2,3	Un, Ap
CO-4	describe the contract of Indemnity and its kinds	1,2,5	Un
CO-5	examine the performance of Contract	1,4,5	Un, Ap
CO-6	use the Contract of Guarantee and Partnership Act	1,2,8	Un,Ap
CO-7	understand the types of Bailment,Rights and Duties of parties	1,4	Un
CO-8	apply the rights of buyers and sellers, its conditions and warranties regarding Sale of Goods and IT Act.	6,7	An,Ap

SEMESTER- V			
Part III	Core XIII	Business Law	
Course Code: 21UCOC52	Hrs/Week:6	Hrs/Sem:90	Credits:4

Unit I Introduction to Contract Act: (20 Hrs)

The Indian Contract Act -Definition – Essentials Elements of Valid Contract – Classification of Contracts -Offer – Acceptance – Communication of Offer, Acceptance and Revocation – Consideration – Contract Without Consideration – Capacity to Make to Make Contract .

Unit II Performance of Contract: (16Hrs)

Performance of Contract – Contract not to be Performed – Discharged of Contract – Remedies for Breach of Contract – Quasi Contracts.

Unit III Contract of Indemnity Guarantee and Agency: (18 Hrs)

Contract of Indemnity – Contract of Guarantee – Extent of Surety’s Liability -Kinds of Guarantee – Rights of Surety – Contract of Agency – Difference between Guarantee & Indemnity

Unit IV Bailment, Pledge and Partnership Act: (20Hrs)

Bailment -Classification of Bailment – Duties and Rights of Bailor and Bailee – Pledge – Rights and Duties of Pawnor and Pawnee – Pledge by Non Owners- Partnership Act- Relationship of Partners – Dissolution of Partnership.

Unit V Sale of Goods Act and E- Contract: (18 Hrs)

Sale of Goods Act – Difference between Sale and Agreement to Sell – Right and Duties of Buyers and Sellers– Conditions and Warranties – Unpaid Seller – E- Contract -Information Technology Act 2000

Text Book:

1. Kapoor N.D. *Business Law* .New Delhi: Sultan Chand & Sons, 31st edition 2020
2. Vakul Sharma. *Information Technology Law &Practice* ,New Delhi :Universal 3rd Edition 2020

Books for Reference :

- 1.Tulsian P.C. *Business Law* .New Delhi :Tata Mc Graw Hill Edition4th Edition, 2000
- 2.Tulsian P.C. *Business Law and Corporate Law* .New Delhi:Tata Mc Graw Hill 10th Edition,2011
- 3.Avtar Singh. *Contract & Specific Relief*:East Book Company 12thEdition.2017

SEMESTER-V			
Part III	Core XIV	Special Accounts	
Course Code: 21UCOC53	Hrs/Week:5	Hrs/Sem:75	Credits:4

Objectives:

To enable students to gain in-depth knowledge in Modern Accounting Practices.

Course outcomes:

Co.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	gain in-depth knowledge in special accounting	2,4,5	Un
CO-2	know the format of final accounts of Banking Cost, Insurance Cost and Social Responsibility Accounting	4,5	Un
CO-3	prepare the accounts for investments	1,2,5	Ev,Ap
CO-4	understand investment accounts, fixed interest securities and variable income securities.	5,8	An
CO-5	prepare voyage accounts	2,5,8	Ap
CO-6	know the statutory provisions relating to banking companies accounts	1,3,8	Un
CO-7	know the statutory provisions relating to insurance company accounts.	1,2,5	Un
CO-8	understand and prepare accounts for Social Responsibility accounting	1,8	Un,Ap

SEMESTER-V				
Part III	Core XIV	Special Accounts		
Course Code: 21UCOC53	Hrs/Week:5	Hrs/Sem:75	Credits:4	

Unit I –Investment Accounts: (10 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: (15 Hrs)

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 of various schedules for final accounts of Life Insurance and General Insurance Companies.

Unit V -Social Responsibility Accounting: (10 Hrs)

Social Responsibility Accounting - Meaning – Definition – Objectives – Social Accounting Measures – Approaches and Methods to Social Responsibility Accounting – Social Responsibility Report - Preparation of Social Income Statement and Social Balance Sheet.

Note: Theory: 30% Problem: 70%

Text Book:

Gupta R.L and M .Radhaswamy, *Company Accounts*, .New Delhi: Sultan Chand & Sons, 17th Edition, Reprint 2020

Books for References:-

1. Jain S.P.& Narang *Practical Problems in Advanced Accountancy*. 19th Revised Edition. New Delhi: Kalyani Publishers, 2015.
2. Maheswari S.N. *Advanced Accounting*. New Delhi: Vikas Publishing House, 11th edition 2018
4. Reddy T.S. and Murthy A *Advanced Accountancy. Vol-I-* Chennai: Margham Publications, Reprint 2019

SEMESTER –V			
Part III Core Elective		Cost Accounting	
Course Code: 21UCOE51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

Objectives

To enable the students to understand the basic principles of cost accounting and to develop skills in the preparation of cost accounts

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand the objectives and functions of cost accounting	1,5	Un
CO – 2	prepare cost sheet.	1,5,8	Ap
CO – 3	determine the elements of cost and the techniques of material control	4,5	Ap
CO - 4	know the concepts of labour cost computation and control.	1,5,8	Ap
CO – 5	understand overhead allocation and apportionment.	1,5	Ap
CO - 6	gain knowledge on absorption of overheads	1,7,8	Ap
CO – 7	understand the techniques of Contract costing and prepare contract account.	5,8	Ap
CO – 8	gain knowledge on the techniques of Process costing and prepare process accounts.	5,8	Un,Ap

SEMESTER –V			
Par III	Core Elective	Cost Accounting	
Course Code: 21UCOE51	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

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 (15 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: (15 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: (18 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: (12 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. Reprint 2017, 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

SEMESTER –V	
Self Study	Women Entrepreneurship
Course Code:21UCOSS3	Credits : 2

Objective

- To create entrepreneurial spirit among the students and to know about financial assistance provided by government and private institutions for innovative pursuits.
- To enable the students understand the various concepts of Women Entrepreneurship.

Course Outcome:

Co. No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	differentiate between an entrepreneur and entrepreneurship	1,4	Un
CO-2	examine the scope for Women Entrepreneurship	2,4	Ap
CO-3	study and assess the status of Women Entrepreneur	3,4,5	Ev
CO-4	discuss the assistance given by the institutions for the development of entrepreneurship	1,4	Un
CO-5	study the evolution of Entrepreneurship	1,4,8	Ap
CO-6	understand the concept of Entrepreneurial Development Programmes	1,6	Un
CO-7	study the types of Women Entrepreneurs	1,3,4	Ap
CO-8	assess the institutional support provided to Entrepreneurs	2,6,8	Ev

SEMESTER –V	
Self Study	Women Entrepreneurship
Course Code: 21UCOSS3	Credits : 2

Unit: I -Entrepreneurs and Entrepreneurship

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

Unit II -Evolution of Entrepreneurship

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

Unit: III -Challenges in Women Entrepreneurship

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

Unit IV - Women Entrepreneurs

Status of Women entrepreneurs- Functions of Women Entrepreneurs- Factors influencing Women Entrepreneurs – Types of Entrepreneurs – Men Entrepreneurs vs Women Entrepreneurs

Unit: V -Women Entrepreneurship in India

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

Books for Reference:

1. Gordon.E & Natarajan.K. *Entrepreneurship Development*, Mumbai: Himalaya Publishing House, Fifth Revised Edition – 2016
2. Khanka S.S. *Entrepreneurial Development*, Sultan Chand, Reprint - 2017

Semester - V			
Common Skill Based Core		Computer for Digital Era and Soft Skills	
Code : 21UCSB51	Hrs / Week : 2	Hrs / Sem : 30	Credits : 2

Course Outcome

- Identify different types of computer systems.
- Classify various types of software being used.
- Compare various digital payments and use them in day to day life.
- Recognise the innovative technologies IoT and integrate it in various fields.
- Analyze various social networking platforms and use them efficiently.
- Distinguish various cyber attacks and apply preventive measures.
- Understand the various soft skills needed to become successful.
- Analyze self and adapt oneself to work in a team.

Unit I: Fundamentals of Computers:

Introduction to computers- Components of computers-Working principle-Types of computers- Tablet-Notebook-Smart phone-PDA-Impact of computers on society-Types of software.

Unit II: Recent Trends in Computer Science and e-Governance:

IoT - applications- Mobile applications - E-Learning- E-Commerce - digital payments

Unit III: Social Media:

Face book-Twitter-Linked In-Instagram-Advantages of Social Networking-Issues/Risks of Social Networking-Protecting ourselves from social Networking problems-Cybercrimes-Hacking-Phishing-Cyber Security

Unit IV: Introduction to Soft Skills:

Learning objectives – What are soft skills?-Categories of Soft Skills-Integral Parts of Soft Skills.

Unit V: Understanding Self and Team Building:

Transactional Analysis (TA) - Structural analysis of Ego states- The functional model of Ego states - Egogram-Storke - Life Position - Egogram and Life Positions Questionnaire-Team and Team Building- Features of effective creative teams

SEMESTER –VI			
Part III Core XV		Income Tax Law and Practice-II	
Course Code: 21UCOC61	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives:

- To enable the students to acquire skills on Income Tax Assessment.
- To impart skills in clubbing, set off of losses and in computation of income of individuals and firms.
- To provide knowledge about the computation of tax liabilities of Individuals, HUF and Firms.

Course outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	understand and apply the concept of clubbing of income	1,2,3	Un
CO – 2	set off and carry forward losses	2,5	Ap
CO – 3	understand and apply deductions U/S 80 C to 80 U	2,5	Ap
CO -4	understand the various assessment procedures	5,8	Un
CO -5	compute advance tax and TDS	5,8	Ap
CO – 6	apply and compute the tax rate and deductions.	4,5	Ap
CO – 7	compute income of individuals and firms.	2,5	Ap
CO – 8	prepare Income Tax returns of individuals and firms	5,8	Ap

SEMESTER –VI			
Part III Core XV Income Tax Law and Practice-II			
Course Code: 21UCOC61	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

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

Clubbing of income - Deemed income– Set off and carry forwards of losses – Carry forward and set off -Computation.

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

Deductions from 80 C to 80 U – Tax rate (Simple Problems).

Unit III: Assessment of Individual (25 Hrs)

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

Unit IV: Assessment of Partnership firms (18 Hrs)

Assessment of firms – Book profit – Computation (Simple Problems).

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% Problem 70%

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).

SEMESTER -VI			
PART III	Core XVI	Industrial Law	
Course Code: 21UCOC62	Hrs/Week:6	Hrs/Sem:90	Credits:4

Objective:

- To understand the Concepts and Legal Rights

Course Outcome:

Co. No.	Upon Completion of this course, students will be able to	PSO addressed	CL
CO-1	identify the disputes of strike, lockout, retrenchment , lay off and compensation.	1,2	Un
CO -2	discuss about the Traditional and new Occupational Safety code of Workers.	2,5,8	Un
CO-3	analyse provisions regarding Women employment	2,5,8	An
CO-4	identify the rules regarding workmen's compensation	2,5	Un
CO-5	examine the various act relating to minimum wages payments	5,8	Un,Ap
CO-6	analyse the Statutory Provisions for private sectors	1,3	An
CO-7	discuss the Trade Union Act	1,4	Un
CO-8	assess the rights and Duties of employees under Employment State Insurance Act.	7,8	Ev

SEMESTER- V			
Part III Core XIII		Industrial Law	
Course Code: 21UCOC62	Hrs/Week:6	Hrs/Sem:90	Credits:4

Unit I: The Factories Act: (20 Hrs)

The Factories Act 1948 – Definition – Health – Safety & Welfare- Working Hours – Employment of Young Persons – Women Annual Leave With Wages – Penalty – Occupational Safety Code 2020 – Safety and Health Conditions.

Unit II: The Industrial Disputes Act: (16 Hrs)

The Industrial Disputes Act 1947- Definition – Authorities –Lay Off - Lockout – Retrenchment-Strike- Compensation -Industrial Relations Code 2020

Unit III: The Workmen Compensation Act: (16 Hrs)

The Workmen Compensation Act 1923 – Definition – Liability of Employer – Rules Regarding Workmen’s Compensation 2017 -Maternity Benefit Act 1961-Prohibition of Employment – Amendment.

Unit IV: The Minimum Wages Act: (18 Hrs)

Minimum Wages Act 1948 -Amendment provision in New Minimum Wages Act 2020 – Payment of Bonus Act 1965 – Payment of Gratuity Act.

Unit V: Trade Union Act and Statutory provisions: (20 Hrs)

Trade Union Act 1926 – Definitions –Registration of Trade Unions – Rights and Liabilities of a Registered Trade Union – Employees’ State Insurance Act 1948 – Definitions -Benefits- Statutory Provisions for Private Sectors -Legal Rights of Street Hawkers.

Text Book:

Kapoor N.D. *Industrial Law*. New Delhi: Sultan Chand & Sons, 31st edition 2020.

Books for Reference:

1. Tulsian P.C. *Business Law and Corporate Law* .New Delhi: Tata Mc Graw Hill Edition, 10th Edition,2011.
2. Misra S.N. *Labour and Industrial Law*, Allahabad: Central Law 29th Edition, 2020..

SEMESTER –VI			
Part III Core XVII		Management Accounting	
Course Code: 21UCOC63	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

Objectives:

To acquaint the students with accounting concepts, tools and techniques for Managerial decisions.

Course Outcomes:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	discuss the basic concepts of management accounting and differentiate management accounting from financial accounting and cost accounting.	1,2	Un
CO – 2	examine the contexts where types of ratios can be applied for evaluating the performance and financial position of a firm.	2,5	Un,Ap
CO – 3	evaluate the performance of a firm using funds flow statement.	5,8	Ev
CO – 4	evaluate the performance of a firm using cash flow statement.	5,8	Ev
CO - 5	use marginal costing techniques for optimising cost and profit.	2,3,5	Un,Ap
CO - 6	apply the importance of budgetary control	1,5	Ap
CO - 7	prepare various budgets	5,8	An,Ap
CO - 8	use the significance of standard costing, budgeting and budgetary control in managerial decision making.	2,5	An,Ap

SEMESTER –VI			
Part III Core XVII		Management Accounting	
Course Code: 21UCOC63	Hrs/Week: 6	Hrs/Sem : 90	Credits : 4

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 AS3

Unit III Marginal Costing: (18 hours)

Meaning of Marginal cost and Marginal costing - Advantages and Limitations of Marginal 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 IV Budgetary Control: (20 hours)

Meaning of budget - Budgetary Control - Objectives - Features - Advantages - Limitations - Preparation of Budgets: Production budget - Purchases Budget - Sales Budget - Cash budget - Flexible budget.

Unit V Standard Costing: (20 hours)

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*. New Delhi:S.Chand & Sons, Fourth revised edition, Reprint 2015.

Books for Reference:

1. Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers, 26th edition 2019.
2. Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand & Sons. 18th edition 2012.
3. Gupta S.P. *Management Accounting*. Agra: Sahitya Bhawan Publications. Revised Edition 1st January 2021.
4. Jenitra L.Merwin. and Dalston L.Cecil. *Management Accounting*, Trichy: First edition, Learn Tech Press, Reprint 2010.

SEMESTER –VI			
Part III Core: XVIII Logistics in Shipping Industries			
Course Code: 21UCOC64	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objective:

Creating the charisma and passion towards shipping, through conceptual and practical exposure in logistics trade at marine industry.

Course Outcome:

CO No.	Upon completion of this course, students will be able to	PSO addressed	Cognitive Level
CO – 1	identify basic concepts in logistics with special emphasis on maritime shipping.	1,2	Un
CO - 2	classify the types of ships and identify the procedure for shipping of India.	1,2,5	Un
CO – 3	evaluate the role and functions of service providers in shipping industry.	4	Ev
CO – 4	assess with the role of ICD and CFS towards containerization.	1,4	Ev
CO – 5	evaluate the role of intermediaries with their functions.	1	Ev
CO – 6	identify the career opportunities available in the Shipping sector.	6	Un
CO – 7	integrate the import and export procedures.	6	Ev
CO – 8	study the activities of various liners in the maritime trade.	4	An

SEMESTER –VI			
Part III	Core: XVIII	Logistics in Shipping Industries	
Course Code: 21UCOC64	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Unit – I General Logistics: **[15 Hrs]**
 Meaning- Nature and Concepts – Logistical Mission - Objectives of business logistics – Components of logistical system –Inbound logistics- Out bound Logistics- Functions of logistics-Importance of logistics – Principles of Logistics Excellence..

Unit – II Ships and Shipping procedure: **[20 Hrs]**
 Shipping Routes - Chartering- Kinds of Charter- Charter party - Conference System– Types of ships- Tramp Vessels- Liner Vessels- Bulk Carriers- General Cargo Vessels- Container Ships.

Unit – III Ports of India – Import and Export procedure: **[20 Hrs]**
 Ports in India- Major and Minor ports in India – Intermediate Ports- Major problems at Indian ports- Remedies. Import and Export shipping procedure in India- Preliminary steps in Import and Export Council procedure & documentation.

Unit – IV Intermediaries in Shipping Industry **[20 Hrs]**
 Types of intermediaries -Role of Intermediaries – Functions and Services of intermediaries- Clearing and Forwarding Agents – Customs House Agents- Stevedores – Shipping Agents – Freight Forwarders – Liner Agents – Surveyors.

Unit – V Containerization and container freight station **[15 Hrs]**
 Containers - Types of containers - Leasing of Containers- Marking of containers- Containerization- Role of containerization in the multi modal transport - Benefits and Constraints in Containerization - Inland Container Depot and Container Freight Stations.

Text Book

Krishnaveni Muthiah. *Logistics Management and Sea borne trade*. New Delhi: Himalaya Publishing House, 18th Edition, Reprint 2021.

Books for Reference:

1. Agarwal D.K. *Text books of logistics and supply Chain Management*. New Delhi: Mac Milan India Ltd., Second edition 2017
2. Swapna Pillai. *Export and Import procedure & Documentation* . Agra : Sahitya Bhawan Publications, first edition 2020.
3. Martin Christopher. *Logistics and supply Chain Management*. New Delhi: Pearson Education, First Edition 2015.

SEMESTER –VI			
Part III Core XIX		Investment Management	
Course Code: 21UCOC65	Hrs/Week: 6	Hrs/Sem: 90	Credits : 4

Objectives

- To know about the investment avenues and techniques.
- To train the students in stock broking and safe investment pattern.

Course Outcomes:

CO.No.	Upon completion of this course, students will be able to	PSO addressed	CL
CO-1	identify the sources of investments.	1,3	Un
CO-2	appraise various level of risks.	2,4	An
CO-3	discuss with primary market procedures.	3,6	Un
CO-4	assess the various stock exchanges and their functions.	1,8	Ev
CO-5	analyse the securities according to industry.	1,8	An
CO-6	analyse the securities technically.	4,6	An
CO-7	apply the tools to understand the overall marketing.	5,7	Ap
CO-8	appraise the investment pattern.	1,7	An

SEMESTER –VI			
Part III	Core XIX	Investment Management	
Course Code: 21UCOC65	Hrs / Week: 6	Hrs. / Sem.: 90	Credits : 4

Unit I - Framework:

Investment – meaning – Investment VS Speculation – Investment Categories – Debt instruments – Institutional deposits, real estates, investment media – Sources of investment information – Risks associated with investment. Default risk, business risk, purchasing power risk, political risk, market risk.

Unit II - Primary Market:

Issue of various types of equity shares, stock, preference shares and debentures - The players in new issue market – Public issues – Right issues – Bonus issue – Private placement – Book building – Bought out deals proportionate allotment – Listing requirements stock invest – Free pricing of issues – Analysis of prospectus.

Unit III - Secondary market:

Conventional stock exchanges – Over the Counter Exchange of India – Stock Holdings Corporation of India Ltd., - SEBI – Origin and development – Objectives – Activities – Role and functions.

Unit IV - Securities analysis: Fundamental analysis

Fundamental analysis – a) Economic analysis – Market tools of economic analysis – Economic indicators that affect market b) Industry analysis – Life cycle of an industry c) Company analysis –Financial parameters – Financial analysis including ratios – Inter firm comparison.

Unit V - Securities analysis: Technical analysis

Technical analysis: a) Market tools of technical analysis – Technical indicators of overall market – Random Walk theory - Efficient Market Theory b) Individual scripts – Technical tools interpretation of charts c) Advanced technical tools – Details and interpretation of technical analysis.

Text Book:

Prasana Chandra ,*Investment Analysis and Portfolio Managemnet* Mc Graw Hill“6th Edition 2021

Books for Reference:

1. Preeti Singh. *Investment Management*. New Delhi:Himalaya Publishing House,19th revised edition 2017
2. Clark Francis. *Investment*. New Delhi:S. Chand & Company Ltd.,Second Edition 2013
3. Adhani. *Investment & Securities Markets in India*.New Delhi: Himalaya Publishing House, First edition 1996

SEMESTER –VI			
Part III	Core XIX	Project	
Course Code: 21UCOP61	Hrs/Week: 6	Hrs./ Sem.: 90	Credits : 4

1. It is a Group project and each group consists of not more than five students.
2. A project report shall consist about 50 pages minimum.
3. Marks for the project report will be 100 divided as internal 50 marks and external 50marks.
4. Project report evaluation and viva – voce will be conducted by both External examinerand the Guide.
5. 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