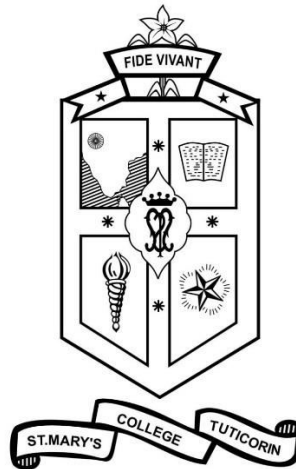


**ST. MARY'S COLLEGE (AUTONOMOUS)**

**Re-accredited with A+ Grade by NAAC**

**Thoothukudi – 628001, Tamil Nadu**

**(Affiliated to Manonmaniam Sundaranar University)**



**Syllabus**

**B.Com (Corporate)**

**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:**

<b>PO No.</b>	<b>Upon completion of B.Com. programme, the graduates will be able to</b>
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

<b>PSO No.</b>	<b>Upon completion of B.Com Degree programme, the graduates will be able to,</b>	<b>PO Mapped</b>
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	21UCCC12	Corporate Culture and Practices	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
<b>Total</b>				<b>30</b>	<b>22</b>			

**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	21UCCC22	Corporate Finance	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
<b>Total</b>				<b>30</b>	<b>22</b>			

**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	21UCCC32	Corporate Law and Secretarial Practice-I	6	4	40	60	100
	Core VII	21UCOC33	Business Mathematics	6	4	40	60	100
	Allied III	21UCCA31	Banking and Financial Services	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			
			<b>Total</b>	<b>30</b>	<b>28</b>			

**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	21UCCC42	Corporate Law and Secretarial practice –II	6	4	40	60	100
	Core X	21UCOC43	Business Statistics	6	4	40	60	100
	Allied IV	21UCCA41	Corporate Social Responsibility	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			
			<b>Total</b>	<b>30</b>	<b>27+3</b>			

**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	21UCCC53	Corporate Governance	6	4	40	60	100
	Core Elective	21UCCE51	Corporate Compliance Management/ Corporate legal Framework	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			
			<b>Total</b>	<b>30</b>	<b>21+2</b>			



**Semester – VI**

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XV	21UCCC61	Securities Law and Financial Market	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	21UCCC64	Export Import Logistics	6	4	40	60	100
IV	Core XIX / Project	21UCOC65 21UCOP61	Investment Management /Project	6	4	40	60	100
			<b>Total</b>	<b>30</b>	<b>20</b>			
			<b>Total</b>	<b>180</b>	<b>140+5</b>			

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
<b>Total</b>	<b>180</b>	<b>140</b>	<b>5</b>	<b>3600</b>

<b>Courses</b>	<b>Number of Courses</b>	<b>Hours / week</b>	<b>Credits</b>	<b>Extra Credits</b>
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 Internship (Optional)	2	--		4
Self Study Papers (Compulsory)	1	--	2	--
<b>Total</b>		<b>180</b>	<b>140</b>	<b>5</b>

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

<b>SEMESTER – I</b>			
<b>Course Title : PART – I French Paper – I Introductory French Course</b>			
<b>Course Code :21ULFA11</b>	<b>Hrs/week : 6</b>	<b>Hrs/ Sem : 90</b>	<b>Credits : 3</b>

### Objectives

To initiate a beginner to the francophonic world and to train them to make their maiden efforts in spoken and written French.

To create a number of real-life situations to make the learner express herself in the target language through experiential teaching method.

### Course Outcomes

<b>CO</b>	<b>At the end of this course, the students will be able to</b>	<b>CL</b>
1.	greet and introduce oneself and others	Kn, Ap
2.	fill an identity form	Ap, Cr
3.	ask, give and understand directions	Kn, Ap
4.	frame a questionnaire	Cr
5.	place order in a restaurant	Ap, Cr
6.	tell and understand opening and closing time	Kn
7.	express likes and dislikes	Ap
8.	describe an object and to say what it serves for	Kn, Un
9.	ask and say a price of a product	Ap
10.	understand the French and francophonic lifestyle	Kn

### Unit 1 – Bienvenue !

- 1.1- Une introduction à la langue française
- 1.2 – Les Salutations
- 1.3 – Les pronoms
- 1.4 – Les couleurs
- 1.5 – Dans la classe

### Unit 2 – Et vous ?

- 2.1 – Se présenter, demander de se présenter
- 2.2 – Donner des informations personnelles
- 2.3 – Demander et donner des coordonnées
- 2.4 – Artistes francophone
- 2.5 – Réaliser une fiche d'identité

### Unit 3 – On va où ?

- 3.1 – Demander / Indiquer un chemin
- 3.2 – Comprendre un itinéraire
- 3.3 – Se déplacer en métro ou en bus
- 3.4 – Paris / Montréal : deux villes à découvrir
- 3.5 – Réaliser un questionnaire sur la vie dans un quartier

### Unit 4 – Qu'est-ce qu'on mange ?

- 4.1 – Comprendre / Donner des horaires
- 4.2 – Faire des courses / Commander au restaurant

- 4.3 – Exprimer ses goûts
- 4.4 – Québec / France : qu'est-ce que vous mangez ?
- 4.5 – Créer la carte d'un bar à jus

### **Unit 5 – Les soldes, c'est parti !**

- 5.1 – Situer un moment dans une année
- 5.2 – Parler du métro
- 5.3 – Demander / dire la taille et la pointure
- 5.4 – Décrire un objet, dire à quoi ça sert
- 5.5 – Demander / Dire un prix

### **Prescribed Textbook :**

Céline Braud, Aurélien Calvez, Guillaume Cornuau, Anne Jacob, Sandrine Vidal, Cécile Pinson, Marion Alcaraz. *Edito A1 Méthode de français*. Paris : Didier, 2016.

Céline Braud, Aurélien Calvez, Guillaume Cornuau, Anne Jacob, Sandrine Vidal, Cécile Pinson, Marion Alcaraz. *Edito A1 Cahier d'exercices*. Paris : Didier, 2016.

### **Books, Journals and Learning Resources**

- J. Girardet & J. Pécheur avec la collaboration de C. Gible. *Echo A1*. Paris : CLE International, 2012.
- Carlo Catherine, Causa Mariella. *Civilisation Progressive du Français – I*. Paris : CLE International, 2003.
- Cocton Marie-Noëlle. *Génération 1 Niveau A1, Méthode de français et cahier d'exercices*. Paris : Didier, 2016.
- Dintilhac Anneline, De Oliveira Anouchka, Ripaud Delphine, Duplex Dorothée, Cocton Marie-Noëlle. *Saison 1 Niveau 1, Méthode de français et cahier d'exercices*. Paris : Didier, 2015
- [www.francaisfacile.com/exercices/](http://www.francaisfacile.com/exercices/)
- [www.bonjourdefrance.com](http://www.bonjourdefrance.com)

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

**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:**

<b>CO. No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
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



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

### **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)

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

### **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:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
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.

<b>SEMESTER –I</b>			
<b>Part III</b>	<b>Core II</b>	<b>Corporate Culture and Practices</b>	
<b>Course Code:21UCCC12</b>	<b>Hrs/Week: 5</b>	<b>Hrs/ Sem: 75</b>	<b>Credits : 4</b>

**Objectives:**

- To create an understanding to the students of the importance of Corporate Culture and Practices
- To provide the macro-socio-cultural factors that influence corporate culture

**Course Outcome :**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	study the value in shaping Corporate Culture	1,2	Un
CO-2	impart with the knowledge of cultural variables, mission & vision	2,3	Un
CO-3	create knowledge on organizational structure	1,3,4	Ap
CO-4	develop the operational values and vision to the students	2,4	Un
CO-5	learn the socio cultural factors that influence corporate culture	5,8	Ev
CO-6	understand the key elements to change in corporate culture	1,3,4	Un
CO-7	familiarize the students on different models of corporate culture	1,5,7	Un
CO-8	provide knowledge on the growth of corporate culture	1,5	Ap

SEMESTER –I			
Part III	Core II	Corporate Culture and Practices	
Code:21UCCC12	Hrs/Week: 5	Hrs/Sem: 75	Credits : 4

**Unit I: Introduction** **15Hrs**

Meaning - Definition - Importance and scope - Role of values in shaping Corporate Culture.  
Cultural variables: Individual –Social -National and Professional variables.

**Unit II: Creating Corporate Culture** **15Hrs**

Establishing values - Creating Vision –Operationalising Values and Vision - Socialization of employees to the Corporate Culture.

**Unit III: The Cultural Web** **15Hrs**

Organizational structure – rituals& routines - stories& symbols – Heros & power structures – control systems. Edgar Schien’ approach to organizational culture - Hofstead’s findings on cross-cultural dimensions.

**Unit IV: Managing Cultural Change** **15Hrs**

Managing Cultural Change: Introduction to Cultural change – Meaning - key elements of change - the change process – creating and sustaining corporate culture.

**Unit V : Typologies of Corporate Culture** **15Hrs**

Deal & Kennedy’s Corporate Tribes model - Handy’s Typology: Power culture – role – Task culture - Entrepreneurial – strategic -. Amarchand & Jayaraj’s model - Growth – Person-oriented - Mixed and Weak culture.

**Text books:**

1. Ulrich. *Managing Corporate Culture*.Bengaluru:Macmillan publications.2016
2. Terrence E.Deal& Allen A. Kennedy. *Corporate cultures the rites and rituals of corporate life*.New Delhi.Sultan Chand: 2016
3. Addison-Wesley.*Corporate Culture*.International Book house:2018

**Books for References:**

- 1.Amarchand&B.D ,J. Jayaraj. *Corporate Culture & Organisational Effectiveness*. New Delhi:Global Business Press.2011
2. Biswas R.K. *Organisational Climate and Culture*.New Delhi: Altar Publishing House.2017

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

### 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 :

<b>CO. No.</b>	<b>Upon completion of this course, students will beable to</b>	<b>PSO addressed</b>	<b>CL</b>
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 1<sup>st</sup> Edition 2017.

**Books for Reference:**

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

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

### 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 :

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
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



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

**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, 13<sup>th</sup> 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, 9<sup>th</sup> 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**

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

### **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**

<b>CO</b>	<b>At the end of this course, the students will be able to</b>	<b>CL</b>
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

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

### 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:

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>Cognitive Level</b>
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

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

### **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

Kalpna 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 13<sup>th</sup> 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, 11<sup>th</sup> edition Reprint 2020
3. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol II*. Chennai – 17: Margham Publications, Second Edition 2019

<b>SEMESTER – II</b>			
<b>Part III</b>	<b>Core-IV</b>	<b>Corporate Finance</b>	
<b>Course Code:21UCCC22</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**Objectives:**

- To enable the students on the recent trends in Capital Market.
- To understand the Application of Finance to Business

**Course Outcome :**

<b>CO. No.</b>	<b>Course Outcomes Upon completion of this Course Students will be able to</b>	<b>PSO's addressed</b>	<b>Cognitive Level</b>
CO 1	understand the functions & Objectives of Corporate Finance	1,2	Un
CO 2	know the factors influencing Financial Plan	1,2,3	Un
CO 3	understand the need for Capitalization	2,3,4	Ap
CO 4	gain knowledge on the Capital Structure	2,3	Un
CO 5	determine the Cost of Capital	3,5	Ev
CO 6	study the different types of Cost of Capital	3,4,5	Un
CO 7	evaluate the determinants of Working Capital	3,4,5	Ev
CO 8	know about the different sources of Financial Markets	1,2	Ap

SEMESTER –II			
<b>Part III</b>	<b>Core IV</b>	<b>Corporate Finance</b>	
<b>Code:21UCCC22</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits : 4</b>

**UNIT-I- Corporate Finance (15 hrs)**

Corporate Finance-Meaning- Nature and Scope of Corporate Finance-Functions-Objectives  
-Profit maximization- Wealth Maximization-Finance manager and his role.

**UNIT-II- Financial Planning (15 hrs)**

Financial planning-Characteristics of a sound financial plan-Factors affecting financial plan-  
Need for financial plan-Capitalization-Over Capitalization-Under Capitalization.

**UNIT-III-Capital structure (15 hrs)**

Capital Structure-Business and Financial risks-Financial and Operating leverage-Sources  
of funds- Share capital-Debt Capital.

**UNIT-IV- Cost of Capital (15 hrs)**

Cost of Capital-Importance of the cost of Capital -Different types of capital-Average cost of  
capital-Working capital-Determinants of Working capital-Sources of Working Capital.

**UNIT-V-Financial Markets (15 hrs)**

Financial markets-Money markets-Primary Market-Secondary market -Recent trends in  
capital market.

**Text Books:**

Aswath Damodaran.*Corporate Finance Theory and Practice*.William Publishing house:2015

**Reference Books:**

- 1.Shashi K.Gupta, Anju Gupta.*Business Finance*.New Delhi: Kalyani Publishers.2013
2. Vishwanath S.R, *Corporate Finance Theory and Practice Sage Response*. Second edition,  
Murthy.A,Madurai. *Financial Management*.Margham Publications.2011
3. Prasanna Chandra.*Fundamental of Financial Management*. TMH.
4. Indian Institute of Banking & Finance.*International Corporate Finance*.India.Macmillan  
Publishers :2013

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 13<sup>th</sup> 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



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

**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:**

<b>CO. No.</b>	<b>On completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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

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

**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, 13<sup>th</sup> Revised Edition Reprint 2020

**Books for Reference:**

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

<b>SEMESTER –III</b>			
<b>Part III</b>	<b>Core-VI</b>	<b>Corporate Law and Secretarial Practice –I</b>	
<b>Course Code: 21UCCC32</b>	<b>Hrs/Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives:**

The students will be able to :

- identify the various documents required to bring the company into administration
- know the basic practices and concepts of company management

**Course Outcome:**

<b>S. No.</b>	<b>Upon the completion of this course, the students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO1	understand the concepts and principles of company law	1,2	Ap
CO2	understand the secretarial duties regarding the formation of company	1,2,5	Ap
CO3	gain knowledge through different documents in the company	1,2,5	Ap
CO4	familiarize the doctrine of memorandum	1,2,5	Ap
CO5	develop the knowledge about shares, share certificate and warrant	1,2,5	Un
CO6	state the relevant law and discuss the secretarial duties	1,5,8	Ap
CO7	discuss the Secretarial duties related to surrender and forfeiture of shares	1,5,6	Ap
CO8	analyze different types of companies	1,8	Ap

<b>SEMESTER III</b>			
<b>Part III</b>	<b>Core VI</b>	<b>Corporate Law and Secretarial Practice-I</b>	
<b>Course Code : 21UCCC32</b>	<b>Hrs/Week : 6</b>	<b>Hrs/Sem : 90</b>	<b>Credits : 4</b>

**Unit-I Companies Act**

**(15 hrs)**

Companies Act 2013 - History of Company Law – Definition of Company Characteristics - Formation of company – Incorporation – Effects of Registration – Promoter –Preliminary contracts- Secretarial Duties

**Unit-II Kinds of Companies**

**(15 hrs)**

Types of companies - Private company – Public Company – Distinction – Special privileges of private company – Holding company - subsidiary company – Government company– Foreign company – one person company – Secretarial Duties

**Unit-III Legal Documents of the Company**

**(15 hrs)**

Memorandum of Association – it’s clauses – Alterations - Articles of Association – contents– alterations - Distinction between the two - Doctrine of ultravires – Secretarial duties. – Functions and Legal status - Secretarial Duties

**Unit-IV Prospectus**

**(15 hrs)**

Prospectus – Definition – Registration – Contents –Shelf Prospectus – Deemed Prospectus - Misstatements in prospectus and their consequences – Certificate of Commencement of Business - Secretarial duties

**Unit-V Shares**

**(15 hrs)**

Shares – Definition – Stock and shares – Types of shares – Application and allotment – Calls – Shares certificate – Share warrant – Transfer of shares – Surrender of shares – Bonus shares - Rights shares - Buy Back of shares – Forfeiture of shares –Secretarial duties -Dividends – Provisions for declaration of dividend

**Text Book:**

1. Kapoor. N.D. *Elements of company Law*. New Delhi: Sultan Chand & Sons.

**Books for Reference:**

1. Kuchal M.C. *Company Law*. Noida: VikasPublications.2006.
2. Avtarsigh. *Company Law*. Lucknow: Eastern BookCompany.2018.
3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipin Kumar. *Company Law*. New Delhi: Taxmann(P) PublicationsLtd.2021.

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

**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:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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

<b>SEMESTER III</b>			
<b>Part III</b>	<b>Allied III</b>	<b>Banking and Financial Services</b>	
<b>Course Code: 21UCCA31</b>	<b>Hrs/Week :4</b>	<b>Hrs/Sem : 60</b>	<b>Credits : 4</b>

### Objectives

- To equip the students to study and compare the performance of public and private sector banks.
- To enable the students to gain knowledge on venture capital funding and start up challenges.
- To help students to discover the status of securitization in India

### Course Outcome

S. No.	Upon the completion of this course , students will be able to	PSO ADDRESSED	CL
CO 1	acquaint the recent trends in banking system	1,2,5	Ap
CO 2	discover the banking technologies	1,2,5	Ap
CO 3	discern on the categories in merchant banking	1,2,5	Un
CO 4	identify the management of issues	1,2,5	Un
CO 5	familiarize the credit rating activities	1,5,8	An
CO 6	gain knowledge on venture capitalizing	1,5,6	Ev
CO 7	have an insight on the venture funding companies	1,8	An
CO 8	perceive the role and structure of Financial system	1,2	An

SEMESTER III				
Part III	Allied III	Banking and Financial Services		
Course Code: 21UCCA31	Hrs/Week :4	Hrs/Sem : 60	Credits : 4	

### Unit-1 Introduction to Indian Financial System

**12 hours**

Introduction to Financial system – Major Components of financial system. Financial Instruments – Money market – Capital market. Financial Institution – Banking and Non banking Financial Institution and Overview of Financial services in India

### Unit-2 Commercial bank

**12 hours**

Commercial Bank - Structure, Functions - Primary & secondary function, Role of commercial banks in socio economic development, Banking Technology- ATMs-Internet banking– Mobile banking-Debit, Credit and Smart cards– Electronic Payment systems MICR- Cheque Transaction-ECS- EFT– NEFT-RTGS.

### Unit-3 Merchant Bank

**12 hours**

Merchant Bank- Categories, Services offered by merchant bank – Issue Management – Project Management – Loan Syndication – Portfolio Management – Corporate Counselling – Managing Joint Ventures , Code of Conduct for Merchant bankers, Merchant banking in India

### Unit-4 Credit rating

**12 hours**

Credit rating - Meaning – Nature and Scope of Credit Rating – Features of Credit Rating – Process of Credit Rating – SEBI Regulations – Rating Agencies of India and their symbols .

### Unit-5 Venture capital

**12 hours**

**Venture capital** - Nature and Scope of venture Capital Financing – Features of venture capital Process – Venture Capital financing stages – Advantages and Disadvantages of Venture Capital. Venture Financing Schemes in India

### TEXT BOOK

1. Mukund Sharma . *Banking and Financial Services*. Himalaya publishing. New Delhi: 2015

### Books for Reference

1. Gordon & Natarajan .*Financial Markets and Services*. Himalaya publishing. New Delhi:2011.
2. Padmalatha& Justin Paul, Pearson. *Management of Banking and Financial services*. Pearson India Education Services Pvt. Ltd :2017
3. Vij&Dhavan .*Merchant Banking & Financial services*. McGraw Hill. New delhi: 2011.
4. Pratap G Subramanyam .*Investment Banking*. Tata McGraw Hill: 2012.
5. Khan M Y .*Financial services*. McGraw Hill:2018.



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

**Objective :**

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

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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 4<sup>th</sup> Edition 2018

**Books for Reference:**

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

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

**Objective:**

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

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
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

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

**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. 11<sup>th</sup> 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 3<sup>rd</sup> edition 2010

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

**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:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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

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

**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, Dis-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, 19<sup>th</sup> Edition 2018
2. Philip Kotler. *Marketing Management*. New Delhi: Tata McGraw Hill, 15<sup>th</sup> 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, 14<sup>th</sup> Revised Edition,2021.

***Books for Reference:***

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

<b>SEMESTER-IV</b>			
<b>Part III Core IX Corporate Law and Secretarial Practice -II</b>			
<b>Course Code: :21UCCC42</b>	<b>Hrs/Week:6</b>	<b>Hrs/Sem:90</b>	<b>Credits:4</b>

**Objectives:**

- To enable the students to know the secretarial duties, functions and its scope on various activities of the company
- To understand the rights and duties of the board of directors of the company

**Course Outcome:**

<b>CO.No</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	gain knowledge about the borrowing power of the company.	1,2	Un
CO-2	understand the concept of mortgages and debentures.	1,4,5	Ap
CO-3	demonstrate the secretarial duties in connection with resolution, agenda and minutes	2,5,8	Ap
CO-4	evaluate the importance, function of secretary along with the qualification, rights and duties.	2,5,8	Ap
CO-5	analyse the various modes of winding up of company.	1,2	Ap
CO-6	know the secretarial duties connected with reports and meetings.	2,5,8	Ap
CO-7	gain knowledge about the powers, rights and duties of company directors.	2,5,8	Ap
CO-8	understand the scope of secretarial work.	2,5,8	Ap

SEMESTER –IV			
PartIII	CoreVI	Corporate Law and Secretarial Practice -II	
Course Code: 21UCCC42	Hrs/Weeks: 6	Hrs/Sem: 90	Credits:4

**Unit-I Company Borrowings and Investments (15 hrs)**

Company Borrowings – Ultra virus Borrowing – Mortgages and charges – Debentures –Kind – Issue of Debentures at discount – Debentures Stock – Debenture Trust Deed – Fixedcharges and Floating – Loan to companies – Investment in other companies.

**Unit-II Kinds of Meetings (15 hrs)**

Annual General Meeting – Annual report –Secretarial duties connected with meetings – proxies - Extraordinary General Meeting - Meetings of Board of Directors – Resolutions –Motions– Minutes - Agenda – Secretary’s duties with regard to preparation of minutes and reports.

**Unit-III Company Secretary and Responsibilities (15 hrs)**

Company Secretary – Types of Secretaries – Importance – Functions – Appointment, qualification, Rights - Duties and Liabilities - Scope of secretarial work.

**Unit-IV Company Management (15 hrs)**

Company Management – Directors – Appointment – qualification shares – Managerial remuneration – powers – rights - duties and liabilities of directors - Disqualification.

**Unit-V Winding up (15 hrs)**

Winding up – Meaning – Modes of winding up - Voluntary winding up - Compulsory winding up and voluntary winding up by the supervision of court — Official Liquidator – Duties - Liabilities –Functions of Secretary on Winding up.

**Text Book:**

1. Kapoor. N.D. *Elements of company Law*. New Delhi: Sultan Chand & Sons.

**Books for Reference:**

1. Kuchal M.C. *Company Law*. Noida: VikasPublications.2006

2. Avtarsigh. *Company Law*. Lucknow: Eastern BookCompany.2018

3. Dr. G.K. Kapoor, Dr. Sanjay Dhamija, Dr. Vipran Kumar. *Company Law*. New Delhi: Taxmann(P) PublicationsLtd.2021

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

**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:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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			
Part III 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.

<b>SEMESTER – IV</b>			
<b>Part III</b>	<b>Allied IV</b>	<b>Corporate Social Responsibility</b>	
<b>Course Code: 21UCCA41</b>	<b>Hrs/Week: 4</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objectives:**

- To make students understand the concepts, theories and application of Corporate Social Responsibilities .
- To gain knowledge on Corporate Social Responsibilities legislation in India and the world.

**Course Outcome:**

<b>Co.No.</b>	<b>Upon Completion of this course,students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the culture and Evolution of Corporate Social Responsibilities	1,7	Un
CO-2	know about the Sustainability and Stakeholder Management	3,4,5	Ap
CO-3	analyse the Corporate Social Responsibilities and Millennium Development Goals	2,4	An
CO-4	understand the India and World Corporate Social Responsibilities activities under schedule VII	1,7	Un
CO-5	understand the Current Trends and Opportunities in Corporate Social Responsibilities	4,7	Un
CO-6	analyse the corporate initiatives and challenges of Corporate Social Responsibilities	2,3,4	An
CO-7	understand the key stakeholders of Corporate Social Responsibilities	2,5,7	Un
CO-8	know the local self-governance in implementing Corporate Social Responsibilities	3,5	Ap

SEMESTER -IV			
Part –III	Allied IV	Corporate Social Responsibilities	
Course Code: 21UCCA41	Hrs / Week : 4	Hrs /Sem:60	Credits : 4

**UNIT –I Introduction to Corporate Social Responsibilities 12 hrs.**

Meaning and Definition - Culture and Evolution of Corporate Social Responsibilities - Corporate Philanthropy-Concept of Charity-Sustainability and Stakeholder Management - Concept- Environmental aspects of Corporate Social Responsibilities-Codes on Corporate Social Responsibilities Initiatives in India

**UNIT –II Corporate Social Responsibilities Driving in India 12 hrs.**

Current trends and Opportunities in Corporate Social Responsibilities - Review of successful Corporate Initiatives and Challenges - Driving forces of Corporate Social Responsibilities - Market for Corporate Social Responsibilities- Green washing- Price premium

**UNIT – III Corporate Social Responsibilities Stakeholders 12 hrs.**

Identifying key stakeholders of Corporate Social Responsibilities - Role of Public Sector in Corporate - Government Programs - Roles and Responsibilities of Corporate Functions- Local Self Governance in implementing Corporate Social Responsibilities.

**UNIT –IV International framework for Corporate Social Responsibilities 12 hrs.**

International framework for Corporate Social Responsibilities- Millennium Development Goals- Relationship between Corporate Social Responsibilities and Millennium Development Goals -United Nations Global compact 2011- United Nations Guiding Principles on Business and Human Rights.

**UNIT –V Corporate Social Responsibilities legislation in the world 12 hrs.**

Corporate Social Responsibilities - India and World Sec135 of Companies Act 2013 - Scope for Corporate Social Responsibilities activities under Schedule VII - Appointment of Independent Directors on the Board - Computation of Net Profit- Process implementation of India

**Text book:**

William B.Werther Jr. and David Chandler *Strategic Corporate Social responsibilities:Stakeholders in a Global Environment, Second Edition*, Sage Publication, 2011

**Books for Reference:**

1. Sanjay K Agarwal, *Corporate Social Responsibility in India*, Sage Publications, 2008
2. Mark S. Schwartz, *Corporate Social Responsibility: An Ethical Approach*, Broadview Press, 2011
3. George Pohle and Jeff Hittner, *Attaining Sustainable Growth through Corporate social responsibility*, IBA Global Business Services, 2008

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

**Objective:**

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

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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.

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

**Objective:**

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

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to:</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
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. 4<sup>th</sup> edition 2017.

**Books for Reference:**

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

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

**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:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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

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

### **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 ,8<sup>th</sup> Revised edition August 2021.

### **Books for Reference:**

Career Counseling Group, *The Institute of Chartered Accountants of India, Goods and Services Tax*. 1<sup>st</sup> 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

### Text Book:

- 1) Thamburaj Francis. *Meditation and Yoga for Holistic Wellbeing*. Trichy:Grace Publication. 2019.

**Books References:**

- 1) Osho. *Meditation the Only Way*. New Delhi: Full Circle Publication, 2009.
- 2) Thamburaj Francis. *Journey from Excellence to Godliness: Zen Meditation for Transformation*. Grace Publication, Trichy, 2017.
- 3) Osho. *Awareness: The Key to Living in Balance*. New York: St.Martin's Griffin Publication, 2001.
- 4) Tolle Eckart. *The Power of Now: A Guide to Spiritual enlightenment*. New World Library, 2004.
- 5) Swami Gnaneswarananda. *Yoga for Beginners*. Calcutta: Sri Ramakrishna Math, 2010.
- 6) HanhThichNhat. *The Miracle of Mindfulness: An Introduction to the Practice of Meditation*. Beacon Press, 2016.
- 7) Kamlesh D. Patel and Joshua Pollock. *The Heartfulness Way: Heart-Based Meditations for Spiritual Transformation*. Westland Publications, 2018.

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, 31<sup>st</sup> edition 2020
2. Vakul Sharma. *Information Technology Law &Practice* ,New Delhi :Universal 3<sup>rd</sup> Edition 2020

**Books for Reference :**

- 1.Tulsian P.C. *Business Law* .New Delhi :Tata Mc Graw Hill Edition4<sup>th</sup> Edition, 2000
- 2.Tulsian P.C. *Business Law and Corporate Law* .New Delhi:Tata Mc Graw Hill 10<sup>th</sup> Edition,2011
- 3.Avtar Singh. *Contract & Specific Relief*:East Book Company 12<sup>th</sup>Edition.2017

<b>SEMESTER –V</b>			
<b>Part III</b>	<b>Core XIV</b>	<b>Corporate Governance</b>	
<b>Course Code:21UCCC53</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 75</b>	<b>Credits :4</b>

**Objectives:**

To enable the students with basic knowledge on the laws governing the Companies

**Course Outcome:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO Addressed</b>	<b>Cognitive Level</b>
CO – 1	understand the corporate social responsibility.	1,2	Un
CO – 2	understand the legal framework.	1,2	Un
CO – 3	know about the auditing and social accounting.	1,2,3	Un
CO – 4	understand the corporate legislation.	2,5	Un
CO – 5	understand the contribution of NGO.	2,5	Un
CO – 6	understand the powers and responsibilities of corporate board.	2,5	Un
CO – 7	understand the schemes of government.	4,5	Un
CO – 8	know about stakeholders responsibilities.	1,4,5	An

SEMESTER - V			
<b>Part III</b>	<b>Core XIV</b>	<b>Corporate Governance</b>	
<b>Course Code: 21UCCC53</b>	<b>Hrs/Week:5</b>	<b>Hrs/Sem:75</b>	<b>Credits:4</b>

**Unit I Introduction to Corporate Governance 15 hrs**

Corporate Governance – Meaning – Definition - Nature – Features- Objectives – Benefits - Importance- Significance- Transparency and Accountability –Reasons for Corporate Governance Failure- New Initiatives in Governance- Legal Frame work

**Unit II Corporate Board Management 15 hrs**

Corporate Board Management – Structure –Composition of the Board –Size of the Board – Powers – Responsibilities – Functions - Code of Conduct for board members- Training for the board of directors – Effectiveness of the board

**Unit III Corporate Governance Administration 15 hrs**

Corporate Governance Administration - Corporate Success- Secretarial Audit- Recommendation by Expert Committees – Corporate Democracy- Discipline of Corporate Governance - Principles of Corporate Governance

**Unit IV Corporate Legislations 15 hrs**

Corporate Legislations – Indian Companies Act 2013 - The Competition Act 2002– Labour Legislations – Stakeholders Legislations – Environmental Legislations- Pollution Control Act

**Unit V Social Accounting 15 hrs**

Social Accounting- Auditing and Reporting – Social accounting – Need – Nature - Scope - Stages– Social Audit – Principles – Advantages – Corporate Social Reporting – Auditing the social reporting process

**Text Book:**

Balachandran,V.Chandrasekaran. *Corporate Governance Ethics and Social Responsibility*. New Delhi: PHI Learning Pvt Ltd,,second edition 2013

**Reference Book:**

Dr. B. Zahir Hussain *Corporate Governance Labour Management and Industrial Relations*.

Mangalam Publications Delhi 110053, 2013

<b>SEMESTER –V</b>			
<b>Part III Core Elective</b>		<b>Corporate Compliance Management</b>	
<b>Course Code:21UCCE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

**Objectives :**

- To enable the students to understand the importance of compliance management in order to inculcate the compliance culture in the corporate.
- To enable the students to gain knowledge in Compliance risk management.

**Course Outcome :**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
<b>CO-1</b>	study the value in shaping Corporate Compliance	1,2	Un
<b>CO-2</b>	impart with the knowledge of Corporate Policies and Disclosures	2,3	Un
<b>CO-3</b>	create knowledge on Corporate Compliance Management	1,3,4	An
<b>CO-4</b>	develop the operational values and vision to the students	2,4	Un
<b>CO-5</b>	learn the duties & responsibilities of Corporate Secretary in Corporate Compliance Management	5,8	An
<b>CO-6</b>	understand the key elements to change in corporate Compliance	1,3,4	Un
<b>CO-7</b>	familiarize the students on different models of corporate Risk Management	1,5,7	Un
<b>CO-8</b>	provide knowledge on the growth of corporate compliance Management	1,5	Un

SEMESTER –V			
<b>Part III</b>	<b>Core Elective</b>	<b>Corporate Compliance Management</b>	
<b>Course Code:21UCCE51</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 60</b>	<b>Credits : 4</b>

### **Unit I: Compliance Management**

**12 hrs**

Compliance – Introduction– Significance – Different aspects of Compliances – Corporate Compliance Management – Significance of Corporate Compliance Management – Essentials of an Effective Compliance Program – Challenges for Effective Corporate Compliance Management – Scope & Process of Corporate Compliance Management – Checklist to be followed for setting up a Good Compliance Program – Use of Technology for Compliance Management – Role of Company Secretaries

### **Unit II: Risk Management System**

**12 hrs**

Risk– Classification of Risks – Risk Management – Advantages of Risk Management – Steps in Risk Management Process – Risk Mitigation Strategy – Fraud Risk Management – Reputation Risk Management – Responsibility of Risk Management – Role of Company Secretary in Risk Management – Risk Management Frameworks And Standards

### **Unit III:Corporate Compliance Risk Management**

**12 hrs**

Introduction – Compliance Risk – Consequences of Non-Compliance – Compliance Risk Management – Steps in Compliance Risk Management – Compliance Risk Mitigation – Essentials of a Successful Compliance Risk Management Program

### **Unit IV:Corporate Policies and Disclosures**

**12 hrs**

Corporate Policies - Meaning and Importance – Policies under the Companies Act, 2013 – Policies under the SEBI (LODR), Regulations, 2015 – Policies under other laws and voluntary policies – Disclosures and Transparency Requirements

### **Unit V: Roles & Responsibilities of Secretary in Corporate Compliance**

**12 hrs**

Introduction - Duties of a Corporate Secretary under different Corporate laws - Responsibilities of a Corporate Secretary in Corporate Compliance - Responsibilities of a Corporate Secretary in employment– Different types of Services of a Corporate Secretary in Corporate world-Other miscellaneous responsibilities.

#### **Text books:**

1. Fernando A.C, *Corporate Governance, Principles, policies and Practices*, Pearson Education Publication, Third edition (5 July 2018).
2. Fernando A.C, *Business, Ethics and Corporate Governance*, Pearson Education Publication, Third edition (1 September 2021).

#### **References:**

*Governance, Risk Management, Compliances and Ethics* - Published by the Institute of Company Secretaries of India.

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



	<b>SEMESTER –V</b>	
<b>Self Study</b>	<b>Women Entrepreneurship</b>	
<b>Course Code: 21UCOSS3</b>	<b>Credits : 2</b>	

**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-Storkes - Life Position - Egogram and Life Positions Questionnaire-Team and Team Building- Features of effective creative teams

#### Books for Reference:

1. Peter Norton, Introduction to Computers 6th Edition

2. Charles P Pfleeger, Shari Lawrence Pfleeger, Security in Computing, I Edition, Pearson Education, 2003.
3. E.Balagurusamy, Fundamentals of Computers, McGraw Hill
4. Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang , E-Commerce fundamentals and applications, Wiley Student edition
5. Benita Bhatia Dua, DeepaJeyaraman, Profit with Social Media, CNBC
6. Dr.K.Alex, Soft Skills, S.Chand & Co
7. <http://www.digitalindia.gov.in/content/social-media-analytics>
8. [https://www.researchgate.net/publication/307878962\\_Introduction\\_to\\_E-Governance](https://www.researchgate.net/publication/307878962_Introduction_to_E-Governance)
9. <http://www.ijqr.net/journal/v10>
10. [https://www.researchgate.net/publication/258339295\\_FUNDAMENTALS\\_OF\\_COMPUTER\\_STUDIES](https://www.researchgate.net/publication/258339295_FUNDAMENTALS_OF_COMPUTER_STUDIES)

<b>SEMESTER VI</b>			
<b>Part III</b>	<b>Core XV</b>	<b>Securities Law and Financial Markets</b>	
<b>Course Code:21UCCC61</b>	<b>Hrs/Week: 5</b>	<b>Hrs/Sem: 90</b>	<b>Credits : 4</b>

**Objectives :**

- To adhere to sound, conservative business principles to provide an attractive investment environment.
- To enable the students to learn about an organized, fair, transparent, and efficient market for trading securities and to deepen the knowledge about the securities law and financial instruments.

**Course Outcome:**

<b>CO.No</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	know the various theories of security law and types of financial market.	1,2	Un
CO-2	enhance their analytical skills through extensive and in-depth discussion of the financial markets.	2,5,8	An
CO-3	demonstrate in-depth knowledge of the legal rules on mutual fund and shares.	2,5,8	Ap
CO-4	display a thorough understanding of the various Financial Markets Act.	4,5,8	Un
CO-5	analyse to what extent a financial market satisfies the conditions of an efficient market.	5,8	An
CO-6	possess the ability to discuss and write about the theory of financial markets.	5,8	Un
CO-7	know the various risks involved in trading derivative instruments.	2,5	Un
CO-8	understand the roles and power of SEBI.	2,5	Un

SEMESTER – VI				
Part III	Core XV	Securities Law And Financial Markets		
Course Code: 21UCCC61	Hrs/Weeks: 5	Hrs/Sem:90	Credits:4	

**Unit – I Financial Market**

**18hrs**

Financial Market- Capital Market – Money market –Participants and Instruments in Capital market & money market

**Unit – II Securities Exchange Board of India**

**18hrs**

Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws- Membership in Stock exchange- Eligibility- Powers of Central Government

**Unit – III New issue market and Investors Protections**

**18 hrs**

New issue market –Parties involved in the new issue market –Government and Statutory agencies- Collection centers- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries

**Unit – IV Financial market**

**18 hrs**

Capital market-Needs- Functions-Instruments –Money market-Needs –Features- -Difference between Capital and Money market-Factoring-Parties in factoring-Factoring process-Types.

**Unit – V Depositories Act and Credit Rating**

**18 hrs**

Depositories Act, 1996- Importance-definition –Depository Participants- Dematerialization  
– Opening of Demat - SEBI Regulations – Collective Investment Scheme- Application- Conditions for Eligibility- Grant of Certificate- Terms and Conditions.

**Text Book:**

1.Gordon. E. & Natarajan .*Financial Market & Services*. New Delhi: Himalaya Publishing House.

**Books for Reference:**

1. Gurusamy. S. *Indian Financial System*. Chennai: Vijay Nicole Imprints Private Limited.
2. Natarajan L. *Financial Market & Services*. Chennai: Margham Publications.
3. Anil Agashe, *Financial Services, Markets & Regulations*, New Delhi: Himalaya Publishing house.
4. Gupta N.K., Monika Chopra, *Financial Markets Institutions & Service*, Chennai: ANE Books.
5. Shashi K.Gupta, Nisha Agarwal, Neeti Gupta, *Financial Market & Services*, Ludhiana: Kalyani Publishers.

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

**Objective:**

- To understand the Concepts and Legal Rights

**Course Outcome:**

<b>Co. No.</b>	<b>Upon Completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
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, 31<sup>st</sup> edition 2020.

**Books for Reference:**

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

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

**Objectives:**

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

**Course Outcomes:**

<b>CO No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>Cognitive Level</b>
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



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

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

<b>SEMESTER VI</b>			
<b>Part III</b>	<b>Core VIII</b>	<b>Export and Import Logistics</b>	
<b>Course Code: 21UCCC64</b>	<b>Hrs/ Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 4</b>

**Objectives:**

- To impart inbound Knowledge about Export and Import logistics.
- To expose the students to excel in Logistics procedure.
- To about the professional opportunities in Logistics.

**Course Outcome:**

<b>Co No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	introduce basic concepts in logistics with special emphasis on maritime shipping.	1,2	Ap
CO-2	understand the multimodal transport concepts and shipping in India	1,2,5	Un
CO-3	familiarize the business establishing concepts and export licensing	1,4	Ev
CO-4	identify the role of clearing and forwarding agents and their procedures	6	An
CO-5	evaluate the import procedures and techniques	4	Ev
CO-6	analyzing the Indian custom electronic data interchange system (ICES)- Import& Export	8	An
CO-7	familiarize the import and export documentation procedures	3,6	Ev
CO-8	identify the career opportunities available in the shipping sector	7	An

<b>SEMESTER VI</b>			
<b>Part III</b>	<b>Core VIII</b>	<b>Export and Import Logistics</b>	
<b>Course Code: 21UCCC64</b>	<b>Hrs/ Week: 6</b>	<b>Hrs/Sem: 90</b>	<b>Credits: 4</b>

**Unit- I Introduction to logistics (18 hours)**

Meaning- Nature and concepts- Logistical Mission- Objectives of business logistics- Components of logistical system- Inbound system- Out bound logistics- Functions of logistics- Importance of logistics- Principles of logistics Excellence.

**Unit- II Ships and Shipping Industry (18 hours)**

Shipping Routes chartering- kinds of charter – Charter party- Conference System- Types of ships- Tramp vessels- Liner vessels- Bulk Carriers-General Cargo vessels- Container Ships- Indian shipping at a glance- present status-problems.

**Unit-III Export Framework (18 hours)**

Introduction – Establishing Business firm- Export Licensing-Export Contract- Role of Clearing and Forwarding Agents- Shipment and Clearance- Procedures- Indian Customs Electronic Data Interchange Systems (ICES) for Export.

**Unit-IV Import Framework (18 hours)**

Introduction- Types- Documents for Imports- Import Licensing- Import procedures and Techniques- Clearance Procedure-Indian Customs Electronic Data Interchange Systems (ICES) for Import.

**Unit-V EXIM Documentation (18 hours)**

Introduction- objectives- Advantages- Commercial Documents- Principle and Auxiliary export Documents- Regulatory Documents- Classifications- Documents related to Goods- Documents related to Shipment- Documents related to Payment- Documents related to Inspection- Excisable goods- FOREX regulation.

**Text Book:**

1. Rama Gopal.C. *Export Import Procedures Documentation and Logistics*. New Age: International Publishers, 2021.
2. Krishnaveni Muthiah. *Logistics Management and Sea Bound Trade*. New Delhi: Himalaya publishing House.

**Books for Reference:**

1. *Export and Import Policy*. Bombay: Ministry of Commerce, Government of India
2. Agarwal. D.K. *Text books of Logistics and Supply Chain Management*. New Delhi: Mac Milan India Ltd.

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

### **Objectives**

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

### **Course Outcomes:**

<b>CO.No.</b>	<b>Upon completion of this course, students will be able to</b>	<b>PSO addressed</b>	<b>CL</b>
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“6<sup>th</sup> Edition 2021

### Books for Reference:

1. Preeti Singh. *Investment Management*. New Delhi:Himalaya Publishing House,19<sup>th</sup> 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

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

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.

	<b>Marks</b>
<b>Internal Evaluation</b>	
Data Collection & Experimental work	10
Relevance, Objective & Focus of Project	15
Team Work	5
Originality, Innovation & Creativity	10
Oral Presentation	10
<b>Total</b>	<b>50</b>
<b>External Evaluation</b>	
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
<b>Total</b>	<b>50</b>