

B.COM COMMERCE

Course Structure and Syllabus

(For the candidates admitted from the academic year 2020-2021 onwards)

CHOICE BASED CREDIT SYSTEM (CBCS)



THANTHAI HANS ROEVER COLLEGE(AUTONOMOUS)

(Approved by NAAC, Affiliated to Bharathidasan Unive

ELAMBALUR, PERAMBALUR – 621 220



Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220

B.Com- UG Course Structure under CBCS

(For the candidates admitted from the academic year 2020-2021 onwards)

Semester	Part	Course Code	Title of the Course	Ins. Hours/Weeks	Credits	Exam Hours	CIA (Max)	ESE (Max)	Total (Max)
1	I	20UT1	Tamil-I (IkkallaIlakiyam,Cheyul,Kavithai, Urainadai, IlakkiyaVaralaru)	6	3	3	25	75	100
1	II	20UE1	Communicative English-I	6	3	3	25	75	100
1	III	20UCM1CC1	Financial Accounting-I	6	4	3	25	75	100
1	III	20UCM1CC2	Business Organization &Management	4	4	3	25	75	100
1	III	20UCM1AC1	Marketing	4	3	3	25	75	100
1	III	20UCM1PE1	Professional English for Commerce & Management-I	2	2	3	25	75	100
1	IV	20UVE	Value Education	2	2	3	25	75	100
Total				30	21	-	-	-	700
2	I	20UT2	Tamil-II (IdaikallaIlakiyam,Cheyul,Nadagam, Puthinam,IlakkiyaVaralaru)	6	3	3	25	75	100
2	II	20UE2	CommunicativeEnglish-II	6	3	3	25	75	100
2	III	20UCM2CC3	Financial Accounting-II	5	4	3	25	75	100
2	III	20UCM2CC4	Business Statistics	5	4	3	25	75	100
2	III	20UCM2AC2	Business Economics	4	3	3	25	75	100
2	III	20UCM2PE2	Professional English for Commerce & Management-II	2	2	3	25	75	100
2	IV	20UES	Environmental Studies	2	2	3	25	75	100
Total				30	21	-	-	-	700
3	I	20UT3	Tamil-III (Kappiyangal)	6	3	3	25	75	100
3	II	20UE3	CommunicativeEnglish-III	6	3	3	25	75	100
3	III	20UCM3CC5	Business Laws	6	5	3	25	75	100
3	III	20UCM3CC6	Cost Accounting	5	5	3	25	75	100
3	III	20UCM3AC3	Banking Theory, Law &Practice	5	4	3	25	75	100
3	IV	20UCM3NME1:1 (Or)	Introduction to Accountancy (or)	2	2	3	25	75	100

		20UCM3NME1:2	Management Concepts						
Total				30	22	-	-	-	600
4	I	20UT4	Tamil-IV (Sanga Illakiyam-Pothukatturai)	6	3	3	25	75	100
4	II	20UE4	Communicative English-IV	6	3	3	25	75	100
4	III	20UCM4CC7	Financial Management	5	5	3	25	75	100
4	III	20UCM4AC4	Business Communication	4	3	3	25	75	100
4	III	20UCM4CC8	Human Resource Management	5	4	3	25	75	100
4	IV	20UCM4NME2:1	Principles of Commerce	2	2	3	25	75	100
		(or)	(or)						
4	IV	20UCM4NME2:2	Stock Market Practices						
4	IV	20UCM4SBE1	Personality Development	2	2	3	25	75	100
Total				30	22	-	-	-	700
5	III	20UCM5CC9	Income Tax Law & Practice	5	4	3	25	75	100
5	III	20UCM5CC10	Management Accounting	5	5	3	25	75	100
5	III	20UCM5CC11	Entrepreneurship Development	5	5	3	25	75	100
5	III	20UCM5CC12	Auditing	5	5	3	25	75	100
5	III	20UCM5MBE1:1	Company Law & Secretarial Practice	4	4	3	25	75	100
		(OR)	(or)						
5	IV	20UCM5SBE2	E-Commerce	2	2	3	25	75	100
5	IV	20UCM5SBE3	Mutual Funds	2	2	3	25	75	100
5	IV	20USSD	Soft Skill Development	2	2	3	25	75	100
Total				30	29	-	-	-	800
6	III	20UCM6CC13	Corporate Accounting	6	5	3	25	75	100
6	III	20UCM6CC14	Financial Services	6	5	3	25	75	100
6	III	20UCM6CC15	Computer Applications to Business Theory	4	3	2	15	45	60
6	III	20UCM6CC15P	Computer Applications to Business Practical	2	2	1	10	30	40

6	III	20UCM6MBE2:1 (OR) 20UCM6MBE2:2	Services Marketing (or) Labour laws	5	4	3	25	75	100
6	III	20UCM6MBE3:1 (OR) 20UCM6MBE3:2	Retail Management (or) Export Marketing	6	4	3	25	75	100
6	V	Extension Activities	NSS/NCC/Sports/Red Cross	-	1	-	-	-	-
6	V	20UGS	Gender Studies	1	1	3	25	75	100
Total				30	25	-	-	-	600
Grand Total				180	140				4100

Paper Details:

Tamil part - I	04
English Part – II	04
Core Paper	14
Core Practical	01
Professional English	02
Allied Paper	04
Non Major Elective	02
Skill Based Elective	03
Major Based Elective	03
Environmental Studies	01
Value Education	01
Soft skill Development	01
Gender Studies	01

Extension Activities - 1 (Credit Only)

- for those who studied Tamil up to 10th +2 (Regular Stream)
- Syllabus for other Languages should be on par with Tamil at degree level
- those who studied Tamil up to 10th +2 but opt for other languages in degree level under Part I should study special Tamil in Part IV

- Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part- I

i) Basic Tamil I & II for other language students

ii) Special Tamil I & II for those who studied Tamil up to 10th or +2 but opt for other languages in degree programme

Note:

	Internal Marks	External Marks
1. Theory	25	75
2. Practical	40	60
3. Separate passing minimum is prescribed for Internal and External marks		

NME Papers offered to Other Department

1. 20UCM3NME1:1 – Introduction to Accountancy
2. 20UCM3NME1:2 - Management concepts
3. 20UCM4NME2:1 – Principles of Commerce
4. 20UCM4NME2:2 – Stock market practices

FOR THEORY

The passing minimum for CIA shall be 40% out of 25 marks [i.e. 10 marks]

The passing minimum for Semester Examinations shall be 40% out of 75 marks [i.e. 30 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 40 marks [i.e. 16 marks]

The passing minimum for Semester Examinations shall be 40% out of 60 marks [i.e. 24 marks]

SEMESTER-I

Course Code: 20UCM1CC1

Exam Hours: 3

Instruction Hours: 6

Internal Marks: 25

Credits: 4

External Marks: 75

CORE COURSE-I FINANCIAL ACCOUNTING-I

Objective:

- To enable the students to learn fundamental aspects of financial accounting.
- To enable the students to acquire accounting skills.

Learning Outcomes:

- Know about the concepts, conventions and preparation of trial balance.
- Having knowledge on preparation of Final accounts.
- Have knowledge in the practical applications of depreciation accounting
- Have knowledge in the accounting practice in Consignment and Joint ventures.
- Awareness on preparation of Single entry and conversion method.

Unit-I

Meaning of Accounting - Accounting concepts –conventions- Journal- Ledger- Trial balance –Subsidiary book.

Unit – II

Final Accounts: Steps in the preparation of final Accounts-Difference between Trading and P & L Account- Trading account -Profit & Loss account- Balance sheet with adjustments.

Unit – III

Depreciation - Factors affecting the amount of Depreciation -Methods –Straight line method- Diminishing balance method- Average due date - Account current.

Unit – IV

Accounting for Consignment- Accounting for Joint ventures.

Unit – V

Single entry–Net worth method - conversion method -Difference between Single entry system & Double entry system

Text Book(s):

1. Advanced Accountancy –Dr. Peer Mohamed, Pass Publications.
2. “Financial Accounting”, T.S.Reddy and A.Murthy, Margam publications, Chennai–600017, 7th revised edition 2015.

Reference Book(s):

1. Financial Accounting – S.P. Jain & Narang, Kalyani Publications
2. Financial Accounting – T.S. Reddy & Murthy, Margham Publications
3. Advanced Accounts – M.C. Shukla & Grewal, S. Chand Publications.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20UCM1CC1	FINANCIAL ACCOUNTING-I					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓			✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓			
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
25	2	2	2	25	8.00	8.00	8.00	100.00	Global

SEMESTER-I

Course Code: 20UCM1CC2

Exam Hours: 3

Instruction Hours: 4

Internal Marks: 25

Credits: 4

External Marks: 75

CORE COURSE-II BUSINESS ORGANIZATION AND MANAGEMENT

Objective:

- To enable the students to understand the basic concepts in Business Organization and help them to acquire business skills.
- To enable an awareness of the global environment in which business operates.

Learning Outcomes:

- Provide introduction about business and environment.
- Make them to aware about different forms of business Organization.
- Make them to understand the importance of location of industry
- Create awareness about Planning, Decision-making and Organizing.
- Facilitate the knowledge about Co-ordination and Control.

Unit-I

Introduction to business – Nature of business - Scope of business – Objectives of business – Business systems and environment – Social responsibilities of a business – Ethical issues in organization.

Unit – II

Forms of business organization – Sole trader – Partnership – Joint stock companies – Cooperatives – Public enterprises – features – advantages – Limitations.

Unit – III

Location of Industries - Factors influencing the location - Measurement of size of Business Units - Factors influencing the size - Economies of largescale business - District Industrial Centre - SIPCOT.

Unit – IV

Planning: Concept- Process- types. Decision making: concept-process. Organizing: Concept- nature- process-significance.

Unit – V

Co – ordination: Concept - Process - types. Control: Concept – Process – Types of Control.

Text Book(s):

1. Business Organization and Management – C.B. Gupta, S.Chand & company
2. Business Organization and Management- Tapash Ranjan Saha.

Reference Book(s):

1. Business Organisation and Management – S. Kaahiresan & V.Radha, Prasanna Publishers, Chennai.
2. Business Organisation and Management – Reddy Galson.
3. Business organization and Management – Shukla, S.Chand & company.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20UCM1CC2	BUSINESS ORGANIZATION AND MANAGEMENT					4	4			
Course Outcomes (COs)	Programme Outcomes (Pos)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓			✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓			✓		✓	✓	✓	
CO4	✓	✓	✓	✓		✓	✓	✓		✓	
CO5	✓	✓	✓		✓	✓			✓	✓	
Number of Matches(✓) = 35 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	5	3	5	30	13.16	7.89	13.16	78.95	Global

SEMESTER-I

Course Code: 20UCM1AC1

Exam Hours: 3

Instruction Hours: 4

Internal Marks: 25

Credits: 3

External Marks: 75

ALLIED COURSE-I MARKETING

Objective:

- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
- To provide basic knowledge about the latest trends in marketing.

Learning Outcomes:

- Acquire knowledge about marketing concept and latest trends in marketing.
- Know about Buyer Behaviour, Market Segmentation and Branding.
- Gain knowledge about Product Lifecycle, Pricing Methods.
- Acquire knowledge in different Media of advertisement.
- Gain knowledge about Retail Marketing, CRM and online marketing.

Unit-I

Definition of Marketing - Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation -Warehousing – standardization – Grading- 7 P's of marketing.

Unit – II

Buyer's Behavior–Buying Motive–Market Segmentation —11 P's of marketing- Market Strategies –Product life cycle-Product Development-Introduction of New Product –Branding –Packaging -Brand Loyalty

Unit – III

Pricing -Objectives – factors influencing pricing - methods of pricing – pricing strategies – pricing for new product and existing product.

Unit – IV

Promotion -Advertisement – Media of Advertisement – Advantages – Limitations – Advertisement copy – Personal selling process – Sales promotions at consumer level.

Unit – V

Channels of Distribution - Meaning of Wholesalers - Retailers - Supply Chain management – Retail Marketing - Features - CRM (Customer Relation Management)-On line marketing – Rural Marketing.

Text Book(s):

1. Marketing Management – Sherlekar

2. Marketing Management – C.B.Mammoria

Reference Book(s):

1. Marketing Management – Philip Kotler
2. Marketing Management – W.Stanton
3. Marketing Management – Rajan Saxena

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20UCM1AC1	MARKETING					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓		✓	✓		✓		
CO3	✓	✓	✓		✓			✓		✓	
CO4	✓			✓	✓	✓	✓		✓	✓	
CO5	✓	✓		✓	✓	✓		✓	✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
42	4	3	3	38	9.52	7.14	7.14	90.48	Global

SEMESTER-I

Course Code: 20UCM1PE1

Exam Hours: 3

Instruction Hours: 2

Internal Marks: 25

Credits: 2

External Marks: 75

PROFESSIONALENGLISHFORCOMMERCE&MANAGEMENT-I

Course Outcomes:

On completion of the course, the student will be able to

- Recognise their own ability to improve their own competence in using the language.
- Use language for speaking with confidence in an intelligible and acceptable manner.
- Understand the importance of reading for life.
- Read independently unfamiliar texts with comprehension.
- Understand the importance of writing in academic life.
- Write simple sentences without committing error of spelling or grammar.

UNIT1:COMMUNICATION

Listening: Listening to audio text and answering questions - Listening to Instructions

Speaking: Pairwork and small group work.

Reading: Comprehension passages – Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Registers specific - Incorporated into the LSRW tasks

UNIT2:DESCRIPTION

Listening: Listening to process description - Drawing a flowchart.

Speaking: Roleplay (formal context)

Reading: Skimming/Scanning-

Reading passages on products - equipment and gadgets.

Writing: Process Description – Compare and Contrast Paragraph - Sentence Definition and Extended definition - Free Writing.

Vocabulary: Registers specific - Incorporated into the LSRW tasks.

UNIT3:NEGOTIATIONSTRATEGIES

Listening:Listeningtointerviewsofspecialists -
Inventorsinfields(Subjectspecific)Speaking: Brainstorming - (Mind mapping) - Small
 group discussions (Subject- Specific)**Reading:**LongerReadingtext.

Writing:Essaywriting(250words)

Vocabulary:Registerspecific- IncorporatedintotheLSRWtasks

UNIT4:PRESENTATIONSKILLS

Listening:Listeningtolectures.

Speaking:Shorttalks.

Reading:ReadingComprehensionpassages

Writing:WritingRecommendations -InterpretingVisualsinputs

Vocabulary:Registerspecific-IncorporatedintotheLSRWtasks

UNIT5:CRITICALTHINKINGSKILLS

Listening:Listeningcomprehension-Listeningforinformation.

Speaking:Makingpresentations - (withPPT-practice).

Reading:Comprehensionpassages –Notemaking - Comprehension -
 MotivationalarticleonProfessionalCompetence - ProfessionalEthics andLifeSkills)

Writing:ProblemandSolutionessay–Creativewriting –Summarywriting

Vocabulary:Registerspecific-IncorporatedintotheLSRWtasks

RelationshipMatrix for COs, POs and SOs

Semester	Code	Titleof theCourse					Hours	Credits				
I	20UCM1PE 1	Professional English forCommerceandManagement -I					2	2				
CourseOut comes(COs)	ProgrammeOutcomes(POs)					ProgrammeSpecific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO2	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO4	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓		

NumberofMatches(✓)=45

Relationship: Very High

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	VeryPoor	Poor	Moderate	High	VeryHigh

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
51	15	8	19	9	29.41	15.69	37.25	17.65	National

SEMESTER-II

Course Code: 20UCM2CC3

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 4

External Marks: 75

CORE COURSE-III FINANCIAL ACCOUNTING - II

Objective:

- To have working knowledge of different aspects of partnership.
- To provide basic knowledge of branch, departmental, hire purchase and insurance claims.

Learning Outcomes:

- Aware of concept of Branch Accounts and preparation of Departmental Accounts.
- Knowledge in the accounting practice prevailing in admission, Retirement and Death of partner.
- Knowledge in the accounting practice prevailing have knowledge in dissolution and insolvency of partner.
- Knowledge in the accounting for hire purchase and instalments.
- Knowledge in Insurance Claims.

Unit-I

Branch Accounts (excluding foreign branches) - Departmental Accounts includes inter-departmental transfers- Difference between departmental account and branch account.

Unit – II

Partnership accounts - Admission- Methods of valuation of goodwill–Retirement- Death.

Unit – III

Dissolution- Treatment of goodwill on dissolution-Insolvency of partner.

Unit – IV

Accounting for Hire purchase-Installments.

Unit – V

Insurance claims- Computation of claim to be lodged for Loss of Stock - Loss of Profit - Average clause.

Text book(s):

1. Financial Accounting By Reddy and Murthy –Margham Publications
2. Advanced accountancy By S.P.Jain& Narang-Kalyani Publishers New Delhi

Reference Book(s):

1. Advance accountancy By Shukla and Grewal –Sultan Chand & Sons.
2. Advance accountancy By R.L.Gupta and Ramasamy - Sultan Chand & SonS.
3. Advance accountancy By Jain and Narang –Kalyani Publications.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCM2CC3	FINANCIAL ACCOUNTING – II					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓			✓	✓	✓	✓			✓	
CO2	✓	✓	✓		✓		✓	✓	✓		
CO3		✓		✓		✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO5	✓		✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
17	0	0	10	7	0	0	58.82	41.17	National

SEMESTER-II

Course Code: 20UCM2CC4

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 4

External Marks: 75

CORE COURSE-IV BUSINESS STATISTICS

Objective:

- To promote the skill of applying statistical techniques in business.
- To enable the students to apply the statistical tools in analysis and interpretation of data.

Learning Outcomes:

- Acquire knowledge about averages to be used in Business Research.
- Gain knowledge about Standard Deviation.
- Gain knowledge about the application of Correlation and skewness.
- Knowledge in Measures of Trend and its application of Regression analysis.
- The students will get an in-depth knowledge about Index Numbers.

Unit-I

Introduction of statistics - Tabulation - Classification – Diagrams- graphs.

Unit – II

Measure of Central Tendency: Mean-Median-Mode-Geometric Mean-Harmonic Mean.

Unit – III

Measures of Dispersion:Range -Quartile deviation – Mean deviation – Standard deviation –Co-efficient of variation.

Unit – IV

Correlation – Rank correlation-Co-efficient of concurrent deviation-Regression analysis-Time Series Analysis.

Unit – V

Index numbers– Price Index numbers - Cost of living index number.

Text Book(s):

1. Statistics – R.S.N. Pillai &Bhagavathi, Sultan chand publications.
2. S.C. Gupta – Fundamentals of Statistics - Sultan chand& Sons, Delhi.

Reference Book(s):

1. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
2. V.K. Kapoor – Operations Research Techniques for Management -Sultan chand&Sons,Delhi.
3. Statistical methods – S.P. Gupta, Sultan chand Publications.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20UCM2CC4	BUSINESS STATISTICS					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓		✓	✓	✓	
CO2		✓		✓		✓	✓			✓	
CO3	✓		✓	✓				✓	✓		
CO4		✓			✓	✓	✓		✓	✓	
CO5	✓		✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 33 Relationship: Moderate											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
22	0	0	0	22	0.00	0.00	0.00	100.00	Global

SEMESTER-II

Course Code: 20UCM2AC2

Exam Hours: 3

Instruction Hours: 4

Internal Marks: 25

Credits: 3

External Marks: 75

ALLIED COURSE-II BUSINESS ECONOMICS

Objectives:

- To expose students to basic micro economic concepts and to apply economic analysis in the formulation of business policies.
- To use economic reasoning to problems of business.

Learning Outcomes:

- Understand the basic concepts of Business Economics. Describe difference Micro and Macro Economics.
- Understand basic concepts of demand and supply and its determinants.
- Understand and estimating production function.
- Understand cost function and the difference between short-run and long- run cost function.
- Understand the Meaning and price-output decisions of monopoly firm, both in short and long- run and concepts of monopolistic competition.

Unit-I

Meaning of business economics- Nature of business economics - Scope of Business Economics– Positive or normative science- Micro and Macro - Basic Economic Problems - Market forces in solving economic problems - Circular Flow of Income and Expenditure.

Unit – II

Concept of Demand - Elasticity of Demand - Types - Revenue Concepts - Total Revenue-Marginal Revenue - Average Revenue and their relationship - Difference between Total Revenue and Marginal Revenue-Concept and Law of Supply - Factors Affecting Supply.

Unit – III

Production Function – Iso Quant curves – Scale of Production – Economic of large scale production – limitations.

Unit – IV

Accounting Costs - Economic Costs - Short Run Cost Analysis: Fixed Cost –Variable Cost - Total Cost Curves- Average Cost - Marginal Costs - Long Run Cost Analysis: Economies - Diseconomies of Scale - Long Run Average - Marginal Cost Curves.

Unit –

Market structure - Equilibrium of Firm and Industry under Perfect Competition - Monopoly - Price Determination under Monopoly - Monopolistic Competition - Price and Output Determination under Monopolistic Competition.

Text Book(s):

1. Business Economics – Dr. S. Sankaran, Margam Publications, Chennai.
2. Managerial Economics-P.L. Mehta, – Analysis, Problems & Cases – Sultan Chand&Sons-NewDelhi–02.

Reference book(s):

1. Textbook of Economic Theory - Stonier and Hague; LongmanGreen and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr.Girijashankar; AtharvaPrakashan, Pune.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCM2AC2	BUSINESS ECONOMICS					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓	✓	✓	✓		
CO2	✓	✓		✓		✓		✓			

CO3	✓		✓	✓	✓		✓	✓	✓	✓
CO4	✓	✓	✓		✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓		✓		✓		✓
Number of Matches(✓) = 36 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	1	1	27	10	2.63	2.63	71.05	26.32	National

SEMESTER –II

CourseCode:20UCM2PE2
 InstructionHours:2
 Credits:2

ExamHours:3
 InternalMarks:25
 ExternalMarks:75

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT

-II

Course Outcomes:

After completing the course, the student will be able to

1. Attend interviews with boldness and confidence.
2. Adapt easily into the workplace context, having become communicatively competent.
3. Apply to the Research & Development organisations/sections in companies and offices with winning proposals.
4. Do their profession with initiative and creative
5. Acquire ICT skill and leadership qualities.

UNIT-I-Communicative Competence

Listening-Listening to two talks -

lectures by specialists on selected subjects specific topics-(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject based reading texts followed by comprehension activities -exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises -

tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

UNIT-II-Persuasive Communication

Listening: listening to a product launch-

sensitizing learner to the nuances of persuasive communication

Speaking: debates-Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative - persuasive essay.

UNIT-III-Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests - subject related) Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and

howtheycanbeutilizedinrelationtoworkinthesubjectarea

UNIT–IV–Creativityand Imagination

Listeningto short(2to5 minutes)academicvideos(preparedby

EMRC/otherMOOCvideosonIndianacademicsites–E.g.

<https://www.youtube.com/watch?v=tpvicScuDy0>

Speaking:Makingoralpresentationthroughshortfil

ms–subjectbasedReading:

EssayonCreativityandImagination(subjectbased)

Writing–BasicScript Writingforshortfilms(subject based)

– Creatingblogs -flyersandbrochures(subjectbased)

– Postermaking–writingslogans - captions(subjectbased)

UNIT–V–WorkplaceCommunication&BasicsofAcademicWriting

Speaking:ShortacademicpresentationusingPowerPoint

Reading&Writing:ProductProfiles –Circulars -

MinutesofMeeting - Writingan introduction -

paraphrasing

Punctuation(period,questionmark,exclamationpoint,comma,semicolon,colo

n,dash,hyphen,parentheses,brackets,braces,apostrophe,quotation

marks,andellipsis)

Capitalization (use of upper

case)RelationshipMatrixforCOs,POsandPSO

s

Semester	Code	Titleof theCourse					Hours	Credits				
II	20UCM2PE2	Professional English forCommerce&Management II					2	2				
CourseO utcomes(COs)	ProgrammeOutcomes(POs)					ProgrammeSpecific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO2	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
NumberofMatches(✓)=47						Relationship: Very High						

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	VeryPoor	Poor	Moderate	High	VeryHigh

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	27	4	3	9	62.79	9.30	6.98	20.93	Local

SEMESTER-III

Course Code: 20UCM3CC5

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE-V BUSINESS LAW

Objectives:

- To highlight the provisions of law governing the general contract and special contract.
- To enable the students to understand the legal remedies available in the Law to the Business and other people.

Learning Outcomes:

- Acquire knowledge about mercantile law and kinds of contracts.
- Know about quasi contracts and Performance of contract.
- Gain knowledge about different agency.
- Acquire knowledge in goods and warranties.
- Gain knowledge about Insurance.

Unit-I

Definition of Mercantile law-scope of Mercantile Law –Growth and Sources of Mercantile Law –Nature - Kinds of Contracts : Valid contract-Voidable contract-Difference between valid and voidable contract- Offer and acceptance –Rules relating to valid offer-Consideration – Legal rules regarding consideration–Capacity of Parties –Free Consent – Legality of object –Void Agreements –Contingent Contracts.

Unit – II

Performance of Contracts –Discharge of Contracts –Remedies for Breach Including Specific Performance –Recession- Damages-Quasi Contracts.

Unit – III

Law of Agency –Classification of agents –Creation of agency –Rectification –Rights and Duties of agents –Personal liability of agent.

Unit – IV

Sale and Agreement to sell –Caveat Emptor –Conditions -Warranties-Transfer of Ownership – Sale by non-owners –Rights an unpaid vendor.

Unit – V

Law of Insurance-General Principles applicable to Insurance –Types of Insurance – features.

Text Book(s):

1. Mercantile Law –M.Chukla, S.Chand& Co

2. Business Law, Shukla, M.C, S.Chand & Co.

Reference Book(s):

1. Mercantile Law Batra and Kaltra –Tata McGraw Hill Company
2. Mercantile Law –M.C.Kuchal, Vikas Publishing House
3. Mercantile Law with Industrial Law –S.P.Iyengar and B.K.Goyal, R.Chand & Co.,

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM3CC5	BUSINESS LAW					6	5			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓	✓		✓	✓	
CO2	✓	✓	✓			✓		✓		✓	
CO3	✓	✓	✓	✓	✓		✓		✓		
CO4	✓		✓	✓		✓		✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	35	4	0.00	0.00	89.74	10.26	National

SEMESTER-III

Course Code: 20UCM3CC6

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 5

External Marks: 75

CORE COURSE-VI COST ACCOUNTING

Objectives:

- To enable the students to understand the principles and the procedures of cost accounting and to help them to apply it in a practical situation.
- To provide cost effective operational efficiency when they become employees or entrepreneurs.

Learning Outcomes:

- Through knowledge about meaning, methods, types and element of cost.
- Knowledge on the various techniques of material control.
- Through knowledge on the accounting of labour cost and turnover.
- Through knowledge on the accounting of overheads and absorption method.
- Through knowledge on the practical application of job, contract and process costing.

Unit-I

Cost accounting - cost concepts – methods - techniques – cost unit – cost centers – cost sheets.

Unit – II

Materials cost- Issue of materials –Methods-levels of stock-EOQ-ABC Analysis-FIFO-LIFO.

Unit – III

Labour cost- Methods –Variances-Labour Turnover-Time rate system-Piece rate system.

Unit – IV

Overheads: Direct material cost, Direct labour cost, Direct labour hour, Machine hour rate method-Classification of overheads-Appportionment- Absorption.

Unit – V

Methods : job costing- contract costing- process costing- (Normal loss, Abnormal loss and gains only) – Operating costing.

Text Book(s):

1. S.N. Maheswari, (Latest Ed.), Cost Accounting, S.Chand& Co, New Delhi.
2. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn.2011.

Reference Book(s):

1. T.S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”, Margam publications,Chennai–600017,7thRevisedEdition2009.
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. Edn.2004.
3. S.P. Iyyangar, “Cost Accounting principles and practice”, Sultan chand, New Delhi.2005.

(Theory: 25%,Problem:75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	22UCM3CC6	COST ACCOUNTING					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓	✓		✓		
CO2	✓	✓	✓	✓	✓	✓		✓		✓	
CO3	✓	✓		✓		✓	✓		✓		
CO4	✓		✓	✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓	✓		✓	✓		✓		
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	0	17	11	0.00	0.00	60.71	39.29	National

SEMESTER-III

Course Code: 20UCM3AC3

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 4

External Marks: 75

ALLIED COURSE-III BANKING THEORY, LAW & PRACTICE

Objectives:

- To understand the nature of present-day banking in India and the dynamics of banking transactions of people.
- To learn the meaning and importance of developments in the practices of banking in India.

Learning Outcomes:

- Knowledge about meaning, banker and customer relationship and customer accounts.
- Knowledge on the different banks, deposits.
- Knowledge on the RBI, central bank and credit control.
- Knowledge on the Negotiable Instrument, bill of exchange, cheques and Promissory note.
- Knowledge on the E-banking and mobile bank.

Unit-I

Meaning and definition of banker & Customer-General and special relationship between banker and customer –Rights to honor the cheque- wrongful dishonor and its consequences- To maintain secrecy of customers account.

Unit – II

Commercial banks –Universal Banking –Management of Deposits - Classification of Deposit accounts - Nature of Deposit accounts – Advances- Types of Advances- Lending practice – Principles of sound bank lending.

Unit – III

Central bank – Reserve Bank of India –Objectives-Organizational structure of RBI–organization – functions – Monetary policy – Credit control measures and their effectiveness.

Unit – IV

Negotiable Instruments– Definition – features –Promissory note- Bill of exchange - Difference between cheque and bills of exchange-Cheque –Holder and holder in due course -crossing of a cheque- types of crossing – Endorsement- Negotiation & Dishonour and discharge of negotiable instrument- Protection of Collecting Banker & Paying Banker

Unit – V

E - Banking – Meaning – benefits – Electronic Transfer-NEFT – ECS (Credit and Debit)-RTGS – Internet banking- Mobile banking – Plastic money - Demat account.

Text Book(s):

1. Banking Theory, law & Practice, K.Garden and N.Natarajan, Himalaya Publication.
2. Banking Himalaya Publication, GordenNataraj, 2016 NewDelhi.

Reference Book(s):

- 1.Tannan's Banking law and Practice in India, M.S.Ramaswamy, Sultan Chand & Sons New Delhi.
- 2.Banking theory, Law & Practice, S.M.Sundaram, Sri Meenakshi Publications, Karaikudi.
3. Banking Law & Practice in India, Tannan, ML 2015 Indian Law House, NewDelhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM3AC3	BANKING THEORY, LAW & PRACTICE					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓	✓		✓	✓	
CO2	✓		✓	✓			✓	✓	✓	✓	
CO3	✓	✓			✓	✓				✓	
CO4	✓		✓		✓	✓	✓	✓	✓	✓	

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
45	0	1	26	18	0.00	2.22	57.78	40.00	National

SEMESTER-III

Course Code: 20UCM3NME1:1

Exam Hours: 3

Instruction Hours: 2

Internal Marks: 25

Credits: 2

External Marks: 75

NME -I INTRODUCTION TO ACCOUNTANCY

Objectives:

- To enable the students to learn basic concept of partnership accounting.
- To gain working knowledge of the principles and procedure of accounting and their application to different practical situations to gain the ability to solve the problems.

Learning Outcomes:

- Aware of concepts and conventions and single entry, double entry accounting.
- Aware of preparation of journal and ledger accounts.
- Knowledge in the practical applications of sub division of ledger.
- Knowledge in the accounting practice prevailing have knowledge in trial balance.
- Aware of preparation of capital and revenue expenditure and income, preparation of manufacturing account and final accounts.

Unit-I

Meaning of Accounting- accountancy- Book keeping – Differences - Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.

Unit – II

Principles of double entry – Journal – Recording the transactions in the books of Prime entry – Relation between Journal and Ledger.

Unit – III

Ledger – sub divisions of Ledger – Ledger posting

Unit – IV

Meaning of Trial Balance — Differences between Trial Balance and Balance Sheet – items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.

Unit – V

Capital and Revenue expenditure – Capital and Revenue Incomes – preparation of Manufacturing Account – Final Accounts without Adjustments.

Text Book(s):

1. Principles of Accountancy – K.L. Nagarajan, N. Vinayagam, P.L. Mani - Eurasia Publishing House (PVt) Ltd, Delhi.

2. T.S.Reddy and A.Murthy, “ Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.

Reference Book(s):

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press.
2. Principles of Accountancy – C. B. Gupta- Sultan Chand & Sons.
3. T.S. Grewal, ” Introduction to Accountancy”, S.Chand& company ltd, New Delhi – 2014.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20UCM3NME1:1	INTRODUCTION TO ACCOUNTANCY					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓		
CO3	✓		✓	✓			✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓			✓	✓	✓	✓		
Number of Matches(✓) = 37 Relationship: High											
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	0	23	0.00	0.00	0.00	100.00	Global

SEMESTER-III

Course Code: 20UCM3NME1:2

Exam Hours: 3

Instruction Hours: 2

Internal Marks: 25

Credits: 2

External Marks: 75

NME -I MANAGEMENT CONCEPTS

Objectives:

- To provide the student with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.
- To coverage of the traditional management functions of planning, organizing, directing, and controlling.

Learning Outcomes:

On completion of the course, the student will be able to

- Understanding the basic functions of management concepts and practices explain the roles and responsibilities of management.
- Understanding the proper planning, elements and techniques of planning.
- Understanding organizational structure and different types of organization structure for applying the same to executive the business.
- Understanding basic concepts of communication, characteristics, process, types, barriers to communication, effective communication.
- Apply the essential principles of quality leadership.

Unit-I

Definition of management –Model of managerial competencies- functions of management – contributions of Taylor -Henry Fayol- Elton Mayo- Gilbreth- Maslow –Peter Drucker.

Unit – II

Planning: Nature - Purpose – Objectives – Types – Steps in planning– Limitations- Group or Sectional Planning.

Unit – III

Meaning of Organizing –Departmentation – Delegation of authority.

Unit – IV

Meaning of Communication– Characteristics – Process – Types – Barriers to communication – Effective communication.

Unit – V

Leadership: Meaning – Characteristics – Types – Theories of leadership.

Motivation: Meaning– Theories of motivation- Maslow- McGregor X & Y theories.

Text Book(s):

1. Principles of Management – L.M.Prasad
2. Principles of Management, Shashi K. Gupta, KalyaniPublishers.

Reference Book(s):

1. Principles of Management – Sherlekar.
2. Essentials of Management – Koontz and O’ Donnel.
3. Fundamentals of Management: Essential Concepts and Applications, Stephen P Robbins and Madhushree Nanda Agrawal, PearsonEducation.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM3NME1:2	MANAGEMENT CONCEPTS					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓			✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓		✓	✓	✓	
CO3	✓		✓	✓	✓		✓		✓		
CO4	✓	✓		✓		✓		✓		✓	
CO5	✓		✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 35 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	

32	2	2	6	26	6.25	6.25	18.75	81.25	Global
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SEMESTER-IV

Course Code: 20UCM4CC7

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 5

External Marks: 75

CORE COURSE VII -FINANCIAL MANAGEMENT

Objectives:

- To familiarize the students with the concepts, tools and practices of financial management.
- To determination of working capital and cash management of the firm.

Learning Outcomes:

On completion of the course, the student will be able to

- To know the basic concepts of financial management, time value of money and cost of capital.
- To understand the students the various approaches in the calculation of earnings per share.
- Gain an insight about dividend policy and three types of leverages.
- To develop skill on capital budgeting, accounting rate of return and profitability index methods.
- Students are able to calculate working capital requirements and to know the receivable management and inventory management.

Unit-I

Financial Management: Meaning-Scope –Profit & Wealth Maximization–Qualities of financial manager-Concepts in Valuation –Time Value of Money-Compounding Technique- Present value Technique - EMI calculation –Risk and Return –Cost of Capital-Factors determining cost of capital –Cost of Debt –Cost of Equity –Cost of Retained Earnings –Weighted Average Cost of Capital.

Unit – II

Financial Planning : Scope –Stages of financial planning —Capital Structure –Net Income Approach-Net Operating Income Approach – Differences between NI approach and NOI approach- MM Approach –Arbitrage Process –Traditional Approach –Capital Structure Planning-Objectives-Factors affecting capital Structure- Optimum Capital Structure- Qualities of Sound Capital Structure.

Unit – III

Leverage : Operating Leverage –Financial Leverage –Impact of financial leverage – Combined Leverage –Types –Significance .

Dividend Policy: Importance of Dividend Policy-Factors affecting Dividend Policy- Types of Dividend Policy: Walter’s Model, Gordon’s Model, MM Hypothesis- Stable Dividend Policy - Theories –Relationship With Value of Firms –Stock Dividend

Unit – IV

Capital Budgeting : Importance – Methods of Capital Budgeting –Factors affecting capital budgeting- Importance– Payback Period- Discounted Cash Flow- Internal Rate of Return-Net Present Value- Profitability Index Methods –Accounting Rate of Return.

Unit – V

Working Capital Management: Importance of Working Capital Management-Types of Working Capital.

Receivable Management-Credit Standards –Credit Policies –Inventory Management-- Retail Inventory Management –VED analysis.

Text Book(s):

1. Elements of Financial Management By –S.N.Maheswari, Sultan Chand & Sons.
2. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication,Trichy.

Reference Book(s):

1. Financial Management by R.K.Sharma, Kalyan Publishers.
2. Financial Management by Kulkarni
3. Financial Management by P.Periyasamy, Vijay Nicole Publications, Chennai.

(Theory 40%, Problem 60%)

Semester	Code	Title of the Course	Hours	Credits
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IV	20UCM4CC7	FINANCIAL MANAGEMENT				5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓		✓	✓
CO3		✓	✓			✓		✓	✓	✓
CO4	✓			✓	✓	✓	✓		✓	
CO5	✓		✓	✓		✓	✓			✓
Number of Matches(✓) = 35 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
59	0	0	0	59	0.00	0.00	0.00	100.00	Global

SEMESTER-IV

Course Code: 20UCM4AC4

Exam Hours: 3

Instruction Hours: 4

Internal Marks: 25

Credits: 3

External Marks: 75

ALLIED COURSE IV- BUSINESS COMMUNICATION

Objectives:

- To understand the concept, process and importance of communication.
- To gain knowledge of media of communication and to develop skills of effective communication-both written and oral.

Learning Outcomes:

On completion of the course, the student will be able to

- Know about the functions, objectives and importance of communication.
- Know the types of communication and able to know how to make a written and oral communication.
- Know how to make business letters, place orders and write collection letters.
- Write enquiries, complaints, and circular letters and acquire knowledge on report preparation.
- Uses of Internet and Intra net, teleconferences, press conference, demonstration, radio recording, the art of listening, principles of good listening.

Unit-I

Introduction to communication – Meaning -Process – Functions – objectives — Importance – Essentials of good communication –Communication barriers – Overcomingcommunication barriers.

Unit-II

Written communication – Oral communication – Face to face communication – Silence – Difference between Written and Oral Communication - Merits of each type -Limitations of each type.- Formal &Informal channels of communication

Unit-III

Business Letters - Qualities of Business Letters -Need- Functions – Layout of Business letters – Kinds of Business Letters – Essentials of effective correspondence- Techniques of writing effective business letter -Classification of letters.

Unit-IV

Drafting of Business Letters – Enquiries - Replies – Placing order-Fulfilling orders – Complaints – SalesLetters – Circular Letters – Application for employment – Report writing- Steps in report writing-Notices- Agenda - Minutes of the Meetings – Memos.

Unit-V

Electronic communication–Importance of Electronic communication –Merits & Demerits of Electronic communication- Recent Trend in Electronic communication -Uses of Internet -Uses of Intranet- Difference between Internet and Intra net-Teleconferences-Purpose of Teleconferences -Press conference – demonstration -Radio recording-The Art of Listening – Principles of Good Listening.

Text Book(s):

1. Business communication – K.K. Sinha, Galgotia Publishing company, NewDelhi
2. Business Communication, N.S.Ragunathan&B.Sanathanam, Margham Publications, Chennai.

Reference Book(s):

1. Effective Business English & Correspondence By M.S.Ramesh and Pattenshetty, R.Chand& Co.
2. Business Correspondence & Report Writing By Sharma and Krishna Mohan, TMH.
3. Business Communication By Rajinder Pal and KorlaHalli, Sultan Chand & Sons.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20UCM4AC4	BUSINESS COMMUNICATION					4	3			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓			✓	✓	
CO2	✓	✓	✓	✓	✓		✓			✓	
CO3	✓		✓	✓	✓	✓		✓	✓		
CO4	✓	✓		✓			✓	✓		✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
Number of Matches(✓) = 35 Relationship: High											
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
55	8	9	20	34	14.55	16.36	36.36	61.82	Global

SEMESTER-IV

Course Code: 20UCM4CC8

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 4

External Marks: 75

CORE COURSE VIII - HUMAN RESOURCE MANAGEMENT

Objectives:

- To know about the different functions of organization and the Human Resource Processes those are concerned with planning, recruiting and Training.
- Behavioural and legal approaches to the management of human resources in organizations.

Learning Outcomes:

- Gain basic understanding of Human Resource Management and it's essential role in contemporary organizations.
- To know job analysis for placing the suitable person at the suitable place and different techniques of recruitment and selection process.
- To understand the concepts of job rotation and knowing awarding and performance appraisal.
- To gain Knowledge on HR training and appraisal process.
- To Understand the recent development of wage and salary administration.

Unit-I

HRM-Concept-Importance-Functions-Role-Successful implementation of Human Resource Management -Limitations- Recent Principles of HRM -Personnel Management Vs HRM - Challenges before HRM – Strategic HRM.

Unit – II

Human Resources Planning - Objectives of HRP-Problems in HRP-Different levels of HRP-Process-Factors influencing estimation of Human Resources-Recruitment-Policy-Sources of Recruitment- Selection procedure – Promotion-Types of Promotion - Demotion Policy-Cases of demotion –Reason of demotion- Transfer policy-Objectives of Transfer policy.

Unit – III

Performance Appraisal-Features of Performance Appraisal- Objectives of Performance Appraisal- Process- Performance Appraisal Methods- Uses -limitations of Performance Appraisal.

Unit – IV

Training & Development-Need-Objectives-Importance-Training Methods-Evaluation of Training Programme- Design a training program- Essentials of good training program-

Motivation-Nature-Characteristics - Theories of Motivation –Types: Achievement Motivation, Competence Motivation-Importance of Motivation.

Unit – V

Wages & Salary Management-Theories of wages- Time wages Vs Piece rate system- Methods of wage payments-Employee Remuneration -Factors determining the remuneration- Profit sharing-Fringe Benefits-Employee services-Wages & Salary Administration-Steps in Wage& Salary Administration-Difference between Wages & Salary.`

Text Book(s):

1. Human Resource Management - L.M. Prasad – Sultan Chand & sons.
2. Human Resource Management Text and Cases: K.Aswathappa, Tata McGraw Hill, NewDelhi.

Reference Book(s):

1. Human Resource Management by KalyaniPublishers.
2. Human Resource Management by Ivancevich, John M. McGrawHill.
3. Human Resource Management by Wreather and Davis, PearsonEducation.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCM4CC8	HUMAN RESOURCE MANAGEMENT					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓				✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓		
CO4	✓	✓	✓		✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓		✓	
Number of Matches(✓) = 38 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
60	0	5	29	39	0.00	8.33	48.33	65.00	Global

SEMESTER-IV

Course Code: 20UCM4NME2:1

Exam Hours: 3

Instruction Hours: 2

Internal Marks: 25

Credits: 2

External Marks: 75

NME II - PRINCIPLES OF COMMERCE

Objective:

- To enable the students to understand the basic concepts in commerce and help them to acquire commerce skills.
- To enable an awareness of the global environment in which business operates.

Learning Outcomes:

On completion of the course, the student will be able to

- To provide introduction about business and economic system in commerce.
- To make them aware about different levels of planning, organizing and staffing.
- To make them understand the recruitment and training methods.
- To create awareness about marketing concept, functions, marketing mix and research.
- To facilitate the knowledge about social responsibilities of business firm and management of public utilities.

Unit-I

Business –Characteristics- Divisions- Commerce – Importance- Objectives- Qualities of a good business man- Business systems- Economic systems – Capitalism- Socialism-Communism - Mixed Economy- Strategies of Mixed Economy.

Unit – II

Management: Levels- Functions- Importance of Management. Planning: Nature- Types- Planning Management System. Organizing: Importance- Principles- Types- Staffing –Process of staffing - Features -Principles of Direction. Leadership : Types of leader- Qualities of a good leader- Communication – Elements-Types.

Unit – III

Recruitment-Objectives- Methods- procedures for recruitment- Training –New Techniques of training-Types-Essentials of training program.

Unit – IV

Marketing concept- Marketing functions- Marketing Mix- Buyer Behavior-Market Segmentation-Methods of Market Segmentation-Pricing-Kinds of Pricing-Marketing Research-Marketing Research & Competitive analysis.

Unit- V

Social responsibilities of a Business firm&Public enterprise – Objectives- Problems- Public utilities – Management of public utilities.

Text Book(s):

1. Business Organization and Management – C.B. Gupta, S.Chand& company
2. Business Organization and Management- Tapash Ranjan Saha.

Reference Book(s):

1. Business Organization and Management – S. Kathiresan&V.Radha, Prasanna Publishers, Chennai.
2. Business Organisation and Management – Reddy Galson.
3. Business organization and Management – Shukla, S.Chand& company.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
IV	20UCM4NME2:1	PRINCIPLES OF COMMERCE	2	2						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓		✓	✓			✓	✓
CO2	✓	✓	✓			✓	✓	✓		✓
CO3	✓			✓	✓		✓		✓	
CO4	✓	✓	✓			✓		✓		✓
CO5	✓		✓		✓	✓	✓		✓	✓
Number of Matches(✓) = 31 Relationship: Moderate										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
56	2	2	24	32	3.57	3.57	42.86	57.14	Global

SEMESTER-IV

Course Code: 20UCM4NME2:2

Exam Hours: 3

Instruction Hours: 2

Internal Marks: 25

Credits: 2

External Marks: 75

NME II - STOCK MARKET PRACTICES

Objective:

- To learn and understand the Basic concepts of capital market.
- To enable an awareness of stock market trading, stock exchange and stock brokers.

Learning Outcomes:

On completion of the course, the student will be able to

- To provide introduction about capital market.
- To make them aware about different levels of function, methods and new issue market.
- To make them understand the stock market and stock exchanges.
- To create awareness about marketing concept, functions, marketing mix and research.
- To facilitate the knowledge about NSE, screen based trading and demats accounts.

Unit-I

Capital Market – Need -Importance – Structure – Capital market in India-Classification of capital Market –Primary market.- Secondary market.

Unit – II

New issue market – Investment decision by the investor- Investment decision by the investor in New Issue Market- Industrial finance in India through New Issue Market-Functions – Methods of issue.

Unit – III

Stock market- Growth of stock exchange in India-Organizational structure of stock exchanges in india-Functions of stock exchanges.

Unit – IV

OTCEI- Paid up capital of OTCEI- Promotions of OTCEI- Special features of OTCEI-NSE – Listing of securities – Procedures-Advantages of listing – screenbased trading – Demat accounts –Mechanics of trading in stock exchanges.

Unit – V

Registration of stock brokers - Role of merchant bankers – Kinds of brokers- Speculation.

Text Book(s):

1. V.A. Avadhani : Indian Capital Market, HPH.
2. BholeL.M2016Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, NewDelhi.

Reference book(s):

1. P.N.Varshney: Indian financial system.
2. Punidhavadhipandiyar: security analysis and portfolio management.
3. V.K.Bhalla, Security Analysis &Portfolio Management.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
IV	20UCM4NME2:2	STOCK MARKET PRACTICES	2	2						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓			✓	✓
CO2	✓	✓	✓		✓	✓	✓		✓	
CO3		✓		✓				✓		✓
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓		✓	✓		✓	✓	✓
Number of Matches(✓) = 35 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	0	0	33	0	0.00	0.00	100.00	0.00	National

SEMESTER-IV

Course Code: 20UCM4SBE1

Exam Hours: 3

Instruction Hours: 2

Internal Marks: 25

Credits: 2

External Marks: 75

SBE I - PERSONALITY DEVELOPMENT

Objective:

- To learn and understand the Basic concepts of capital market.
- To enable an awareness of stock market trading, stock exchange and stock brokers.

Learning Outcomes:

On completion of the course, the student will be able to

- Know about personality, educational and situational factors.
- Know the communication and leadership skills.
- Know personality development, introspection and self-assessment.
- Know stress and emotional management.
- Able to personality formation structure, mind mapping, competency mapping & 360* assessment & development.

Unit-I

Introduction– Personality- Perception- Personality Factors- Factors of association-Personality relationship at home-friends-Educational factor- Situational Factors- Conditional-Genetic-compulsory- spiritual-public relations factors

Unit – II

Communication skills - Body language- Inter personal communications -Relationships – Leadership Skills – Team Building – Public Speaking.

Unit – III

Five Pillars of Personality Development - Introspection – Self Assessment – Self Appraisal – Self Development- Self Introduction.

Unit – IV

Stress Management– symptoms of stress – Positive- Negative effect of stress- Emotional management – Methods.

Unit – V

Personality Formation Structure-Mind mapping- Competency mapping& 360* assessment - Types of persons – Extrovert Introvert-Ambivert person.

Text Book(s):

1. Personality Development – Rajiv K. Mishra &Ruba Rao.
2. Personnel/Human Resource Management, PearsonEducation. DeCenzo, D.A. and S.P. Robbins.

Reference Book(s):

1. 7 Habits of highly effective people-Stephen Covey.
2. You can win-Shiv Khera –McMillan India ltd.
3. Management thoughts-PramodBatra.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20UCM4SBE1	PERSONALITY DEVELOPMENT					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓			✓	✓	
CO2	✓	✓	✓	✓	✓		✓		✓	✓	
CO3	✓		✓		✓	✓		✓			
CO4	✓	✓	✓	✓			✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓			✓	✓	
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	7	32	0.00	0.00	17.95	82.05	Global

SEMESTER-V

Course Code: 20UCM5CC9
Instruction Hours: 5
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE IX- INCOME TAX LAW & PRACTICE

Objective:

- To make the students to gain knowledge of income tax and legal provisions in its application.
- To measure the income from house property.

Learning Outcomes:

On completion of the course, the student will be able to

- To enable the students to know the basic concepts of income tax.
- To make the Students to understand the calculation procedure of income from salary and its deductions.
- To enable the students to know the determination of house property income.
- To enable the students to calculate income tax for individual and companies.
- To make the students to understand the method of computation of gain on business or profession and capital gains.

Unit-I

Meaning of income – Canon of taxation-- Elements of tax- Important Definitions under the income tax act – Scope of total income – Residential status –Important points relating to residential status- Basic Conditions-Additional conditions– Income exempted from tax- Classification of exempted income.

Unit – II

Heads of income – salaries –Due date of salary-- allowances – perquisites -valuation – Different forms of salary – other related provisions – Gratuity – Pension – Computation of pension – Provident Fund- Provision for filling returns of Income.

Unit – III

Income from house property –Annual value – Deduction from annual value – Computation under different circumstances -Treatment of unrealized rent.

Unit – IV

Income from business– Admissible Expenses-Inadmissible expenses – General deductions – Principles –Features of new scheme of Depreciation-Assets eligible for depreciation-provisions relating to Depreciation-Deemed business profit chargeable to tax – Computation of income from business - Computation of income from profession.

Unit – V

Income from capital gains – short term capital gains-long term capital gains -Transfer of capital Assets-Exempted assets- Certain transition not included as transfer (Exemption under Section 54) – Income from other sources – Computations – Grossing up – Clubbing of income – Set off and carry forward – VAT- Provisions concerning advance tax & Tax deducted at source.

.(Problem 75%, theory 25%)

Text Book(s):

1. Income tax law and Practice – T.S. Reddy Prasad and HariPrasad Reddy, Margham Publications.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.

Reference Book(s):

1. Income tax Law and accounts – H.C. Mehrotra, Sultan chand& Sons.
2. Income taxlaw and Practice- V. P. Gaur & D. P. Narang, Kalyani Publishers.
3. Income taxlaw and Practice – Dr. N. Hariharan , Tata M. C. GrawHill.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM5CC9	INCOME TAX THEORY, LAW& PRACTICE					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓			
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO3			✓				✓		✓		
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓		✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of	Number of Topics Focus on	% of Topics Focus on	Course Category Based on

Topics									%
	Local	Regional	National	Global	Local	Regional	National	Global	
53	0	7	46	0	0.00	13.21	86.79	0.00	National

SEMESTER-V

Course Code: 20UCM5CC10

Exam Hours: 3

Instruction Hours: 5

Internal Marks: 25

Credits: 5

External Marks: 75

CORE COURSE X -MANAGEMENT ACCOUNTING

Objective:

- To provide an insight into accounting procedure and their applications in complex Business Management.

- To help the students to plan for funds generation and evaluate the risks in financing.

Learning Outcomes:

On completion of the course, the student will be able to

- Acquire knowledge about the Basics of Management Accounting.
- Acquire knowledge on ratio analysis and interpret the financial statements.
- Gain knowledge on fund flow and cash flow.
- Gain the knowledge in Budget and Budgetary control.
- Familiarize the students with the concepts of Marginal costing and its applications.

Unit-I

Management Accounting – Definition- Principles – Functions – Role - Scope – Advantages – Limitations – Differences between Management Accounting & Financial Accounting – Differences between Management Accounting and Cost Accounting.

Unit – II

Analysis and interpretation of Financial Statements – Nature –Procedures- Limitations of F/S – Types of financial analysis – FSA Tools – Comparative financial Statements – Common size financial statements – Trend percentages – Ratio analysis- Types: Liquidity, Solvency, Turnover and Profitability Ratios -Steps in ratio analysis– Its uses and Limitations.

Unit – III

Fund flow analysis- Sources and Application of Funds--Difference between fund flow and balance Sheet-Cash Flow analysis- Inflow and Outflow of Cash- Preparation of cash flow statement as per AS-3.

Unit – IV

Budget and Budgeting-Objectives - Budgetary control – Objectives- Essentials of budgetary control –Preparation of purchase budget- Preparation of Production Budget-Capital Budgeting- Sales Budget- Cash Budget -flexible budget – ZBB.

Unit – V

Marginal Costing –Objectives- Need-Characteristics of Marginal Costing-Break Even analysis – Practical application of Marginal Techniques – Advantages of Marginal Costing- CVP Analysis- Profit Planning- Standard costing –Methods: Job Costing, Contract Costing, Batch Costing - Variance analysis – Material & Labour only.

(Theory 25%, Problem75%)

Text Book(s):

1. Management Accounting by S.N. Maheswari, Sultan Chand Company
2. Management Accounting by Reddy.T.S& Hari Prasath.Y, MarghamPublications,Chennai.

Reference Book(s):

1. Management Accounting – Hingorani& Ramanathan, S.Chand& Sons
2. Management Accounting –Dr.R.Ramachandran&Dr.Srinivasan
3. Management Accounting- S.P.Gupta.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM5CC10	MANAGEMENT ACCOUNTING					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓	✓	✓		✓	
CO2	✓	✓		✓	✓	✓	✓		✓		
CO3	✓	✓		✓	✓			✓		✓	
CO4	✓		✓		✓	✓	✓			✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
52	0	8	39	16	0.00	15.38	75.00	30.77	National

SEMESTER-V

Course Code: 20UCM5CC11

Instruction Hours: 5

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE XI - ENTREPRENEURSHIP DEVELOPMENT

Objective:

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behaviour about Entrepreneurship.

- To identify significant changes and trends which create new business opportunities.

Learning Outcomes:

On completion of the course, the student will be able to

- Understand the basic development of entrepreneurship as a profession.
- Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm.
- Understand the differences between an entrepreneurial venture and an ongoing business operation.
- Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
- Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

Unit-I

Entrepreneurship– Meaning –New definition of entrepreneurship- Qualities of entrepreneurship – Problems of an Entrepreneurs-Types of entrepreneurships- Functions of entrepreneurship – Role of entrepreneurship in economic Development-Women entrepreneur- Entrepreneurial Motivations- Rural Entrepreneurship- Problems of women entrepreneur – Social responsibilities in Entrepreneurship- Entrepreneurial Mobility.

Unit – II

Entrepreneurial environment – Factors affecting Entrepreneurial growth – competences – Entrepreneurial motivation –Phases of EDP- barriers to entrepreneurial development

Unit – III

Institutional finance to Entrepreneurs – commercial Banks- SFC – SIDC – SIPCOT – TIC – SIDBI-DIC-SIDCO-NSIC-ITCOT.

Unit – IV

Project management – sources of business idea- Opportunity Analysis- Ideation Techniques- Business Model- Functions of business model- Business Model to Business Plans- project classification – Project identification – project formulation stages – project report – project Appraisal.

Unit – V

Incentives and subsidies – Incentives to small scale Industries- incentives to industrial units located in backward areas – transport subsidies – seed capital assistance –Govt Policy for Small Scale Entrepreneur- taxation benefits to SSI.

Text Book(s):

1. Entrepreneurial development – C. B. Gupta and Srinivasan.
2. Gupta.C.B.&KhankaS.S.,EntrepreneurshipandSmallBusiness Management, Sultan Chand & Sons, 7thRevised Edition- 2017.

Reference Book(s):

1. Dynamics of entrepreneurial development – Vasanth desai – Himalaya Publishing house -New Delhi.
2. Entrepreneurial Development- Dr.P.Saravanel.
3. Entrepreneurial Development- Dr.V.Balu.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
V	20UCM5CC11	ENTREPRENEURIAL DEVELOPMENT	5	5						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓		✓	✓
CO2	✓	✓	✓	✓			✓	✓	✓	
CO3		✓			✓	✓		✓		✓
CO4	✓		✓	✓		✓	✓		✓	✓
CO5	✓	✓	✓	✓		✓		✓	✓	✓
Number of Matches(✓) = 35 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
50	4	29	16	1	8.00	58.00	32.00	2.00	Regional

SEMESTER-V

Course Code: 20UCM5CC12

Instruction Hours: 5

Credits: 5

Exam hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE XII- AUDITING

Objective:

- To provide knowledge about basic ideas of auditing and the procedure for conducting company audit.
- To understand the dynamics of auditing transactions of various institutions.

Learning Outcomes:

On completion of the course, the student will be able to

- Understand the nature of present day auditing in India.
- Gain an insight on the nature of auditing practices and to know the procedure for auditing.
- Understand the dynamics of auditing transactions of various institutions.
- Learn the meaning and importance of developments in the practices of auditing in India.
- Learn the Audit reports and audit reserve.

Unit-I

Introduction – meaning – Definition – Evolution – Objectives – Advantages- Limitation of Auditing –Materiality in auditing- General Audit- Specific audit –continuous audit-Periodical audit- Management Audit- Social Audit – Environmental Audit- Auditing Vs Book-Keeping- Auditing Vs Accountancy.

Unit – II

Audit Planning –Considerations- organization of audit – Audit program –Audit Files- Audit note book – Working papers – Routine checking – Evidence – Criteria for selection of audit evidence– Process of gathering evidence -Testing.

Unit – III

Vouching –Vouching of cash transaction -Vouching of trading transaction –Vouching Vs Routine Checking- Verification of assets -Valuation of assets - Verification of liabilities - Valuation of liabilities-Distinguish between verification and vouching.

Unit – IV

Audit of limited companies –Auditor qualification -Disqualification –Appointment – Reappointment of auditor- Rotation of an Auditor-Removal – Remuneration – Rights – Duties – Auditor Procedures for limited companies– Powers of an auditor – Audit of balance sheet of a company- Auditor’s liabilities

Unit – V

Audit report – Types – Content of audit report –Title of audit Report-Difference between auditor report and auditor certificate- Reserve -Difference between general reserve and provision – Sinking fund – Reserve fund – Capital reserve – Secret reserve – Auditor’s duty in connection with reserves.

Text Book(s):

1. Auditing – B. N. Tandon S. Sudarsanam and S. Sundhabhu.
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai,2015.

Reference Book(s):

1. Auditing – Jagdish Prasad
2. Auditing - Spicer & S. Peglar
3. Auditing - Natarajan, L. 2013. Chennai: MarghamPublications.Chennai.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM5CC12	AUDITING					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓			✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓		✓	✓	✓	
CO3	✓		✓	✓	✓		✓		✓		
CO4	✓	✓		✓		✓		✓		✓	
CO5	✓		✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 35 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	

63	0	6	57	0	0.00	9.52	90.48	0.00	National
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SEMESTER-V

Course Code: 20UCM5MBE1:1

Instruction Hours: 4

Credits: 4

Exam hours: 3

Internal Marks: 25

External Marks: 75

MBE I - COMPANY LAW & SECRETARIAL PRACTICE

Objective:

- To learn about company formation and facilitate the students to understand company

secretarial duties.

- To enlighten the students on the Provisions governing the Company Law.

Learning Outcomes:

On completion of the course, the student will be able to

- Understand the nature company and incorporation procedures.
- Gain an insight on the Memorandum of Association, Articles and prospectus.
- Understand the types of shares.
- Learn the meaning and importance of meetings and secretarial duties regarding meetings.
- Learn the Modes of Winding up.

Unit-I

Definition of a company – Characteristics – Kinds of companies – Incorporation of companies – Procedures.

Unit – II

Memorandum of Association- Articles of Association – Alteration – Prospectus – Company Secretary – Appointments – Types.

Unit – III

Shares – Types – Transfer and Transmission of shares – Allotment- Premium-Discount- Forfeiture - Re-issue of Shares.

Unit – IV

Meetings – Kinds – Notice – Quorum-Minutes- Voting- Proxy -Agenda – Secretarial duties regarding meetings.

Unit – V

Winding Up – Modes of Winding up.

Text Book(s):

1. Company Law & Secretarial Practice – N. D. Kapoor.
2. Sreenivasan,M.R. Business Laws, Margam Publications,Chennai.

Reference Book(s):

1. Company Law & Secretarial Practice – P. K. Gupta.

2. Company Law & Secretarial Practice – K. C. Garg. R.C. Chawla, Vijay Gupta.

3. Manual of Secretarial Practice - B. N. Tandon.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM5MBE1:1	COMPANY LAW & SECRETARIAL PRACTICE					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓		✓	✓	✓	
CO2	✓		✓	✓			✓		✓		
CO3		✓	✓		✓	✓		✓		✓	
CO4	✓	✓		✓	✓	✓	✓		✓	✓	
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	0	0	32	0	0.00	0.00	100.00	0.00	National

SEMESTER-V

Course Code: 20UCM5MBE1:2

Instruction Hours: 4

Exam hours: 3

Internal Marks: 25

Credits: 4

External Marks: 75

MBE II - INSURANCE

Objective:

- To learn and understand the basic concepts and Various types of Insurance
- To enlighten the students on the Globalization of Insurance Business.

Learning Outcomes:

On completion of the course, the student will be able to

- Understand the purpose and need for insurance management.
- Gain an insight on the risk and insurance.
- Understand the practical aspect of life insurance.
- Gain the knowledge procedure for becoming an agent.
- Learn the functions and organization of Insurers.

Unit-I

Insurance–Scope – Objectives –Insurance to individuals, business – Insurance to Government-Purpose-Need for Insurance –Terms used in insurance- Principles of Insurance – Globalization of Insurance Business- Insurance Contract- Insurance to Societies.

Unit – II

Risk and Insurance –Characteristics of Risk-Risk Management by Individuals -Risk Management by Corporations – Insurance Industry in India – Regulation of Indian Insurance Industry – Role of IRDA – Public participation in the insurance sector-Private participation in the insurance sector.

Unit – III

Life Insurance –Features of Life Insurance Contract –Life Insurance for the Under Privileged-Principles of life Insurance-Practical Aspect of Life Insurance – Introduction to General Insurance – Fire- Marine- Health- Rural- Social - Miscellaneous Insurances- Progress of Marine Insurance business in India.

Unit – IV

Procedure for becoming an agent-Pre requisites for obtaining a license – Fair practice code – Unfair practices – Appointment – Termination – Revocation – Suspension of an agent.

Unit – V

Functions of Insurers – Organization of Insurers-- Insurance product -Product design and Development – Underwriting – Claims management – Insurance Pricing – Actuarial Science – Insurance marketing – Marketing strategies of insurance marketing.

Text Book(s):

1. Insurance and Risk management – Dr. P.K. Gupta., Himalaya. Insurance
2. Principles and practices – M.N. Mishra, S. Chand Publications.

Reference Book(s):

1. Insurance and Risk management – Dr. P.K. Gupta., Himalaya Publications.
2. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House,2017.
3. Insurance principles and practice – M.N.Mishra, New Delhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM5MBE1:2	INSURANCE					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓			✓		✓	✓	✓	
CO2	✓			✓	✓		✓		✓	✓	
CO3	✓	✓	✓		✓	✓	✓	✓			
CO4		✓	✓	✓		✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
53	0	10	50	3	0.00	18.87	94.34	5.66	National

SEMESTER-V

Course Code: 20UCM5SBE2

Instruction Hours: 2

Credits: 2

Exam hours: 3

Internal Marks: 25

External Marks: 75

SBE II - E – COMMERCE

Objective:

- To expose the students in IT field with commerce.
- To train the students in the web technologies to create E commerce solution.

Learning Outcomes:

On completion of the course, the student will be able to

- Enable the students to gain knowledge about procedures of e-commerce transactions and business practices through e-commerce activities.
- Gain an electronic mail and Message Handling System.
- Understand the components of EDI systems.
- Gain the knowledge on cryptographic based solution.
- Learn the electronic payment systems and internet banking.

Unit-I

E – Commerce – types – E commerce world at the large – E commerce case studies- Intel-Amazon.

Unit – II

Electronic Mail – The x-400 Message Handling System – Internet addresses – Multipurpose internet Mail Extension – X- 500 - Directory Services – e mail User Agent.

Unit – III

EDI – Cost- benefits – Components of EDI systems – EDI implementation Issues – EDIFACT – EDIFACT Message structure.

Unit – IV

Cyber security – Cyber attacks – Hacking – SSL – Authentication and assurance of data integrity – Cryptographic based solution – Digital signatures – VPN.

Unit – V

Electronic Payment systems – payment Gateway – internet banking – The SET Protocol – E – cash – E- Cheque – Elements of electronic payment.

Text Book(s):

1. E- Commerce the cutting edge of Business 2 Edition by Kamalesh K Balaj, Debjani Nag – Tata Mc Graw Hill.
2. David Kosiur, 2002. Understanding Electronic Commerce, Microsoft Press.

Reference Book(s):

1. Frontiers of E – Commerce by Ravi kalakota and Andrew B. Whinston – Pearson Education.
2. Parag Diwan& Sunil Sharma 2000 E-Commerce A Managerial guide to E-Business Deep &Deep Pub.,Delhi.
3. Agarwal Kamalesh N &Agarwal Deeksha _2000 Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, NewDelhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course				Hours	Credits			
III	20UCM5SBE2	E – COMMERCE				2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓		✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO3	✓	✓		✓		✓		✓	✓	✓
CO4	✓		✓	✓	✓	✓			✓	✓
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓
Number of Matches(✓) = 40 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
36	0	0	0	36	0.00	0.00	0.00	100.00	Global

SEMESTER-V

Course Code: 20UCM5SBE3
 Instruction Hours: 2
 Credits: 2

Exam hours: 3
 Internal Marks: 25
 External Marks: 75

SBE III - MUTUAL FUNDS

Objective:

- To understand the basic concepts of mutual funds and the regulation of RBI.
- To gain the students in the legal structure of mutual funds.

Learning Outcomes:

On completion of the course, the student will be able to

- Enable the students to gain knowledge about Evaluation of mutual funds.
- Gain a rights and obligation of the investors.
- Understand the accounting of mutual fund.
- Gain the knowledge on mutual funds schemes in India.
- Learn the distribution channel on mutual funds.

Unit-I

Concepts of Mutual funds –Evaluation of mutual funds – Role of mutual funds - Importance of mutual funds- Types of mutual funds.

Unit – II

Legal structure of mutual funds – Rights and responsibilities of market constituents – Funds mergers- scheme takeovers.

Unit – III

Role of regulation in India – RBI- SEBI – IRDAI - Rights of the investors- obligation of the investors.

Unit – IV

Accounting of mutual fund – NAV Computation – pricing of units – valuation of mutual funds.

Unit – V

Distribution channel – Direct marketing –Indirect Marketing Channels – Broker – Broker commission- Underwriters- Mutual funds schemes in India- Invest in Mutual Fund online in India - Recent trend in mutual fund.

Text Book(s):

1. Financial instrument and services – Nalini pravatripathy, prentice hall of India.
2. Management of Mutual funds – G.V.Satya Sekhar.

Reference Book(s):

1. Mutual Funds – Mark Mobius – John Wiley & Sons
2. Financial Services – M.Y. Khan, Tata McGraw Publications Co Ltd.
3. Mutual Funds – Sundar Sankaran

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCM5SBE3	MUTUAL FUNDS					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓			✓	✓	✓		✓	✓	
CO2	✓	✓	✓		✓	✓		✓	✓		
CO3	✓	✓	✓	✓		✓	✓		✓	✓	
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Number of Matches(✓) = 40 Relationship: High											

1.

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	6	17	5	0.00	21.43	60.71	17.86	National

SEMESTER-VI

Course Code: 20UCM6CC13

Instruction Hours: 6

Credits: 5

Exam hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE XIII - CORPORATE ACCOUNTING

Objective:

- To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.

- To impart knowledge on corporate accounting methods.

Learning Outcomes:

- Enable the students to understand about amalgamation, absorption and external reconstruction.
- Make them to aware about accounts of banking companies.
- Keep them to aware about accounts of insurance companies.
- Enable the students to gain an idea of liquidation of companies.
- To develop knowledge of holding companies accounts.

Unit-I

Shares-Estimation of investment in Shares-Issue of Shares-Forfeiture-Reissue of shares-Under Subscription-Oversubscription-Issue of preference shares - Redemption of preference shares-Issue of debentures- Redemption of Debentures-Consideration for issue of debentures - Difference between stock and shares.

Unit – II

Preparation of Company Final Accounts - Company balance sheet preparation - Computation of Managerial Remuneration-Valuation of goodwill- Factors affecting valuation of goodwill- Valuation of Shares.

Unit – III

Amalgamation as Merger - Purchase - Methods of purchase considerations -Closing entries in the books of vendor company - Opening entries in the books of buying company as per AS 21 (Inter-company investments excluded).

Unit – IV

Holding company- Treatment of dividend- Consolidated Balance sheet as per AS 21- Accounts of Holding companies (excluding inter-company holdings).

Unit – V

Liquidation - Statement of affairs -Deficiency accounts - liquidator's final statement of receipt & Payments – Accounts of Banking Companies- Legal Provisions- CRR-SLR- Insurance Company Accounts.

(Theory 25%, Problem 75%)

Text Book(s):

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edition. MarghamPublications,Chennai.

- Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand & Company Private Limited, NewDelhi.

Reference Book(s):

- Arulanandam, M.A. and Raman, K.S.2009. Advanced Accounting. 6thEdn. Himalaya Publishing House,Mumbai.
- Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20thEdn. Kalyani Publishers,Ludhiana.
- Joseph. T, (2009), Corporate Accounting, the Tata McGraw - Hill Education Private Limited, New Delhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM6CC13	CORPORATE ACCOUNTING					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓		✓	✓		✓		
CO2	✓	✓	✓		✓	✓	✓	✓		✓	
CO3	✓	✓		✓		✓	✓		✓		
CO4	✓		✓		✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
37	0	0	18	19	0.00	0.00	48.65	51.35	Global

SEMESTER-VI

Course Code: 20UCM6CC14

Instruction Hours: 6

Credits: 5

Exam hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE XIV- FINANCIAL SERVICES

Objective:

- To study about various financial services in India.
- To make the student well acquainted regarding financial market.

Learning Outcomes:

- Give an idea about fundamentals of financial services and players in financial sectors.
- Create awareness about nature and role of money market in India.
- Provide knowledge about financial services in India.
- Make them understand about recent trend in accounting and finance.
- To develop knowledge on regulation of SEBI on mutual funds.

Unit-I

Indian Financial System - Overview of Indian Financial System –Structure of financial Institution-Classification of financial Instrument-Role of Financial Intermediaries in Financial System-Role of SEBI- RBI as a Regulatory Authority-Insurance Development Regulatory Authority.

Unit – II

Introduction to Primary Market & Secondary Markets - General guidelines for new issue Markets &Secondary Markets -Nature –Efficient market theory- Classification of Primary Market- Role of money market in India-Commodity Market-Commodity market in India- Commercial Papers-Certificate of Deposits- Bills of Exchange-Recent trend in Secondary Market-Growth of stock exchange in India- Role of Capital market- Structure of stock exchanges in India.

Unit – III

Financial Services in India - Factoring Services- Cost and benefits of factoring- Factoring in India-Forfeiting Services-Credit Rating-Venture Capital-Methods- Different types of venture capital in India.

Unit – IV

Recent Trend in Accounting -Finance - Zero Base Budgeting- Inflation Accounting- **Human Resource Accounting**-Activity Based Costing- Mergers and Acquisitions. (Theory only)

Unit – V

Mutual funds – Need-Advantages of mutual funds – Classification of mutual funds – Regulation of SEBI on mutual funds – Performance of private sector mutual funds – Details of assets under management of mutual funds.

Text Book(s):

1. M Pandey – Financial Management.
2. Prof. Satish Inamdar – Financial statement and Analysis.

Reference Book(s):

1. P.C Pardeshi -Business Finance.
2. Khan and Jain – Financial Management.
3. Prasanna Chandra – Financial Management.
4. Kohak M.A – Financial Services.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM6CC14	FINANCIAL SERVICES					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓			✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓		✓	✓	✓	
CO3	✓		✓	✓	✓		✓		✓		
CO4	✓	✓		✓		✓		✓		✓	
CO5	✓		✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 35 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
47	0	0	46	1	0.00	0.00	97.87	2.13	National

SEMESTER-VI

Course Code: 20UCM6CC15(Theory)

Course Code: 20UCM6CC15P(Practicals)

Credits: 5(3-Theory,2-Practical)

Theory Exam hours: 2

Instruction Hours: 4(Theory)2(Practicals)

TheoryInternal Marks: 15

TheoryExternal Marks: 45

Practical Internal Marks:10

Practical External Marks:30

**CORE COURSE XV-COMPUTER APPLICATIONS TO BUSINESS
(Theory & Practicals)**

Objective:

- Familiarizing the students with the innovations of information in computer applications in business.
- It helps to understand the basic computer knowledge and also enable the students to appreciate the practical details of computer.

Learning Outcomes:

- To Know about basics of computer generation, hardware and software and OS.
- Provide practical knowledge exposure to MS- Word and MS-Excel.
- Provide practical knowledge exposure to MS- Power Point.
- Provide practical knowledge exposure to tally.
- Develop the competence of inventory, budgetary control and report creation.

Unit-I

Computers-Generation – Characteristics – Areas of applications – Hardware - Software – Operating system – Introduction to windows 1998.

Unit – II

Word process with Ms word – Starting Ms word – working with word document – working with text, tables – printing document – starting Ms Excel- working with Excel work book.

Unit – III

Power point – Starting power point – Working with power point –Working with different view – Designing - Presentations – creation animation slides – Introduction to Ms access.

Unit – IV

Introduction to tally – fundamentals of computerized accounting - computerized accounting Versus Manual accounting – introduction to vouchers

Unit – V

Introduction to inventory – Introduction to cost – Budgetary controls – Creations of report.

Text Book(s):

1. Computer Application in Business – R Parameswaran, S Chand & Company Ltd.
2. Computer applications in business – M. Mohan kumar & Dr. S. Rajkumar.

Reference Book(s):

1. Computer applications in business – S.V. Srinivasa Vallaban S. Chand.
2. Introduction to computer application – S.V. Srinivasa Vallaban.
3. Tally 9.3-Tally Solution Limited.

List of Practicals:**MS-Word**

1. Creating Business Letters
2. Creating the Application for Job with Bio-Data
3. Creating circular letter with mail-merge options
4. Creating table by using the split and merge options

Ms-Excel

1. Creating work sheet like mark sheet, payslip, PF list etc.
2. Creating charts
3. Creating the list for the enclosures
4. Creating pivot tables

Accounting Package

1. Preparing voucher entries for the given transactions
2. Preparing final accounts from the trial balance given with any ten adjustments.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM6CC15	COMPUTER APPLICATIONS TO BUSINESS					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓		✓	✓			✓	

CO2	✓	✓		✓		✓	✓		✓	✓
CO3	✓	✓	✓	✓	✓	✓		✓	✓	✓
CO4	✓	✓		✓	✓	✓	✓			✓
CO5	✓	✓		✓	✓	✓	✓	✓		✓
Number of Matches(✓) = 37 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	10	0	0	31	24.39	0.00	0.00	75.61	Global

SEMESTER-VI

Course Code: 20UCM6MBE2:1
Instruction Hours: 5
Credits: 4

Exam hours: 3
Internal Marks: 25
External Marks: 75

MBE II - SERVICES MARKETING

Objective:

- To understand the basic concepts of services marketing.
- To make the student well acquainted regarding financial market.

Learning Outcomes:

On completion of the course, the student will be able to

- To examine the nature of services, and distinguish between products and services.
- To create awareness about social concept and buyer behaviour.
- To provide knowledge about Services Marketing Mix.
- To make them understand about different types services marketing.
- To introduce and develop knowledge about the services in different methods.

Unit-I

Meaning – Importance of Services -Features of Services – Growth of Services – Services Design- GAP Models of services quality–Blue printing using technology- Developing Human Resources- Building Service Aspirations-Types of Services – Comparative Analysis between Services and Goods.

Unit – II

Services Marketing Concept- Social Concept – Buyer Behaviour – Factors Influencing Buyer Behaviour-Theories of Buyer Behaviour

Unit – III

Services Marketing Mix – Pricing-Pricing policy– Product – Place – Promotion – People – Process – Physical Distribution- Effective Management of serviceMarketing.

Unit – IV

Bank Marketing - Insurance Marketing – Tourism Marketing -Recent development in Tourism Marketing - Hospital Marketing.

Unit – V

Financial Services – Marketing of Financial Services –Consultancy Service Marketing-Primary Markets- Secondary Markets

Text Book(s):

1. Service Marketing – P.M. Reddy, Himalaya Publishing House, New Delhi.
2. Services Marketing – Christopher Lovelock, Jochen.

Reference Book(s):

1. Service Marketing – Dr. V. Balu, Sri Venkateswara Publication, Chennai.
2. Service Marketing – L. Natarajan, Margham Publication.
3. Services Marketing – R. Srinivasan.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM6MBE2:1	SERVICES MARKETING					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓			✓	✓	
CO2	✓	✓	✓			✓	✓	✓	✓	✓	
CO3		✓			✓		✓		✓	✓	
CO4	✓	✓	✓		✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓		✓	✓		✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
36	2	2	20	17	5.56	5.56	55.56	47.22	National

SEMESTER-VI

Course Code: 20UCM6MBE2:2

Instruction Hours: 5

Credits: 4

Exam hours: 3

Internal Marks: 25

External Marks: 75

MBE II - LABOUR LAWS

Objective:

- To understand the basic concepts of various act in labour laws.
- To understand the aspects of trade union, Wages, Insurance and disputes related to Industries.

Learning Outcomes:

- Understand the nature of Trade Union Act and Payment of Bonus Act.
- Create awareness about Minimum Wages.
- Provide knowledge about Industrial Disputes.
- Make them to understand about Employees State Insurance.
- Develop knowledge about the Factories Act.

Unit-I

Labour Laws and Constitutions – Constitutional limitations- Constitutional Remedies- Law of welfare & working conditions – International labour organization- Objectives-Trade Union Act 1926: Features-Payment of Bonus Act 1965: Scope- Feature-Calculation of amount payable as bonus- Eligibility of bonus & its Payments- Bonus linked with production - Penalties.

Unit – II

The Minimum Wages Act1948: Important Definitions-Object- Scope of legislation- Fixation of minimum rates of wages- Procedure for fixing and revising minimum wages-Advisory board- Central advisory board- Functions - Revision of minimum wages- Minimum rate of wages.

Unit – III

The Industrial Disputes Act 1947: Important Definitions- Object- Significance of the Act- Role of the Act- Types of Strike- Wages for strike period –Lock outs – Unfair labour practice- Authorities under the act – Duties of the Act- Reference of disputes.

Unit – IV

Employees State Insurance Act 1948: Important Definitions- Object- Functions- Registration of factories and Establishments under this Act- Administration of Employee's State Insurance Scheme(ESI) – ESI Corporations-ESI Fund- Standing Committee – Medical Benefits Council- Powers.

Unit – V

The Factories Act 1948: Important Definitions – History of the legislation - Object – Powers of the Act- Elements of factory- Duties of the Act- Applicability of the Act- Scheme of the Act.

Text Book(s):

1. Mercantile Law with Industrial Law by S.P.Iyengar& BK Goyal – R.chand& co.
2. Mercantile Law with Industrial Law by N.D.Kapoor.

Reference Book(s):

1. Labour Industrial Laws – Dr.v.G. Goswami.

2. Industrial Law – Taxmann’s Publication.
3. Corporate Laws – N.D.Kapoor.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
VI	20UCM6MBE2:2	LABOUR LAWS	5	4						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓
CO2	✓	✓	✓		✓	✓	✓		✓	✓
CO3	✓			✓	✓			✓		
CO4	✓	✓	✓			✓			✓	✓
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓
Number of Matches(✓) = 36 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
45	0	0	45	0	0.00	0.00	100.00	0.00	National

SEMESTER-VI

Course Code: 20UCM6MBE3:1

Instruction Hours: 6

Credits: 4

Exam hours: 3

Internal Marks: 25

External Marks: 75

MBE III - RETAIL MANAGEMENT

Objective:

- To Provide the knowledge regarding functioning of retail business
- To understand the aspects of trade union, Wages, Insurance and disputes related to Industries.

Learning Outcomes:

- Give an idea about the growth of retailing in all over the world.
- Create awareness about role of retailer in quality retailing.
- Provide knowledge about logistics and logistics management.
- Make them to understand about Retail pricing.
- Introduce and develop knowledge of Retail and E – tail customer’s service.

Unit-I

Meaning and definition of retailing – Elements - Types of retailing – Factors responsible of retailing in India – Current trends of retailing – Growth of retail industry in all over the world – Future of retail in India

Unit – II

Types of retailers – Functions of retailer – Role of retailer in Quality retailing – Classification of retail institution.

Unit – III

Store branding – Branding choices or strategies – Branding and Retailing management in India – Merchandise planning and forecasting –The merchandise mix – Factor affecting the merchandise mix– logistics and logistics management.

Unit – IV

Retail pricing – Factors affecting on retail pricing strategy – Pricing for services – Consumer responses to prices.

Unit – V

Understanding customer expectations-The key Performance in services marketing – The molecular model of services – service quality as support for performance in marketing - services customer relationship management – Retail and E – tail customers service – distinction between retailing and Electronic tailing .

Text Book(s):

1. Retail management – Dr. R. K. Jain, Vayu Education of India New Delhi.
2. Retail management – Chetan Bajaj, Rajnish Tuli &Nidhi varmasrivastava.

Reference Book(s):

1. Retail Management – Swapna Pradhan.
2. Retail Management – Gibson Vedamani.
3. Retail Management – Suja Nair, Himalaya Publishing house, Mumbai, 2008.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM6MBE3:1	RETAIL MANAGEMENT					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓		✓	✓	✓		✓	✓	
CO3	✓			✓	✓			✓			
CO4	✓	✓	✓			✓			✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	2	2	18	11	6.90	6.90	62.07	37.93	National

SEMESTER-VI

Course Code: 20UCM6MBE3:2

Instruction Hours: 6

Credits: 4

Exam hours: 3

Internal Marks: 25

External Marks: 75

MBE III - EXPORT MARKETING

Objective:

- To make the students in aware of export marketing practices.
- To understand the export process skill sets required, key marketing concepts and the differences between internal trade and international trade.

Learning Outcome

- Know the basic concepts of export marketing and problems faced by exporters,
- Create awareness about sources of market information.
- Provide knowledge about export documentation.
- Make them to understand about role of MNCs in developing countries.
- Develop knowledge about the International financial markets and exchange rate mechanism.

Unit-I

Introduction to export marketing- Meaning – objectives – Scope – Importance of export trade – Distinguish between internal trade and international trade – Problems faced by exporters.

Unit – II

Features and functions of Export marketing – Sources of market information – Product planning – Quality control – Export pricing – Export marketing channels – Strategy formulation.

Unit – III

Steps involved in Export – Confirmation of order – Production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO certificates.

Unit – IV

Multinational corporations – features – classifications – role of MNCs in developing countries – threats faced by exporters.

Unit – V

International financial markets – EXIM bank – Exchange rate mechanism – Export Credit Guarantee Corporation (ECGC).

Text Book(s):

1. Export marketing – Balagopal, T.A.S., Himalaya Publications.
2. International marketing – Michael R

Reference Book(s):

1. Export marketing – Rathor, B.S., & Rathor, J.S., Himalaya Publications.
2. International Trade and Export Management – Francis Cherunilam.
3. International marketing – P.K.Vasudeva.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCM6MBE3:2	EXPORT MARKETING					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓			✓	✓	✓			✓	✓	
CO2	✓	✓	✓		✓		✓	✓	✓		
CO3	✓	✓				✓			✓	✓	
CO4	✓		✓	✓		✓	✓	✓	✓		
CO5	✓	✓		✓	✓	✓			✓	✓	
Number of Matches(✓) = 32 Relationship: Moderate											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
32	0	0	6	27	0.00	0.00	18.75	84.38	Global

2020

M.Com COMMERCE

Course Structure and Syllabus

(For the candidates admitted from the academic year 2020-2021 onwards)

CHOICE BASED CREDIT SYSTEM (CBCS)



THANTHAI HANS ROEVER COLLEGE(AUTONOMOUS)

(Approved by NAAC, Affiliated to Bharathidasan University)

ELAMBALUR, PERAMBALUR – 621 220



Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220

M.Com COMMERCE - Course Structure Under CBCS

(For the candidates admitted from the academic year 2020-2021 onwards)

Semester	Course Code	Title of the Course	Ins. Hours/ Weeks	Credits	Exam Hours	CIA (Max)	ESE (Max)	Total (Max)
1	20PCM1CC1	Managerial Economics	6	4	3	25	75	100
1	20PCM1CC2	Advanced Financial Management	6	4	3	25	75	100
1	20PCM1CC3	Human Resource Management	6	4	3	25	75	100
1	20PCM1CC4	Industrial & Corporate Laws	6	4	3	25	75	100
1	20PCM1CC5	Information Technology	6	4	3	25	75	100
Total			30	20	-	-	-	500
2	20PCM2CC6	Quantitative Techniques	6	5	3	25	75	100
2	20PCM2CC7	Applied Costing	6	5	3	25	75	100
2	20PCM2EC1:1 20PCM2EC1:2 20PCM2EC1:3	Organizational Behavior Credit Management Environmental Management Accounting	6	5	3	25	75	100
2	20PCM2EC2:1 20PCM2EC2:2 20PCM2EC2:3	International Trade & Practice Change Management Computerized Accounting	6	5	3	25	75	100
2	20PCM2CC8	Security Analysis & Portfolio Management	6	4	3	25	75	100
Total			30	24	-	-	-	500
3	20PCM3CC9	Advanced Corporate Accounting	6	5	3	25	75	100
3	20PCM3CC10	Research Methodology	6	5	3	25	75	100
3	20PCM3EC3:1 20PCM3EC3:2 20PCM3EC3:3	Indirect Taxes Customer Relationship Management Financial Derivatives	6	5	3	25	75	100
3	20PCM3EC4:1 20PCM3EC4:2 20PCM3EC4:3	Entrepreneurial Development Capital Markets Consumer Rights & Education	6	5	3	25	75	100
3	20PCM3CC11	Operation Research	6	4	3	25	75	100
Total			30	24	-	-	-	500
4	20PCM4CC12	Accounting for Management	6	5	3	25	75	100
4	20PCM4CC13	Applied E-Commerce	6	5	3	25	75	100
4	20PCM4EC5:1 20PCM4EC5:2 20PCM4EC5:3	Corporate Social Responsibility Business Analytics Retail Marketing	6	4	3	25	75	100

4	20PCM4CC14	International Business	6	4	3	25	75	100
4	20PCM4PW	Project work	6	4	-	-	-	100
Total			30	22	-	-	-	500
Grand Total			120	90	-	-	-	2000

List of Elective Courses

Elective	Course Code	Title of the Course
Elective -1	20PCM2EC1:1	1.Organizational Behaviour
	20PCMEC1:2	2. Credit Management
	20PCM2EC1:3	3.Environmental Management Accounting
Elective -2	20PCM2EC2:1	1.International Trade & Practice
	20PCM2EC2:2	2.Change Management
	20PCM2EC2:3	3. Computerized Accounting
Elective - 3	20PCM3EC3:1	1. Indirect Taxes
	20PCMEC3:2	2.Customer Relationship Management
	20PCM3EC3:3	3. Financial Derivatives
Elective - 4	20PCM3EC4:1	1. Entrepreneurial Development
	20PCM3EC4:2	2. Capital Markets
	20PCM3EC4:3	3. Consumer Rights & Education
Elective -5	20PCM4EC5:1	1. Corporate Social Responsibility
	20PCM4EC5:2	2.BusinessAnalytics
	20PCM4EC5:3	3.Retail Marketing

Note:

Project : 100 Marks
Dissertation : 80 Marks
Viva Voce : 20 Marks

Core Papers - 14

Elective Papers - 5

Project - 1

1. Theory Internal 25 marks External 75 marks

2. Separate passing minimum is prescribed for Internal and External

a) The passing minimum for CIA shall be 40% out of 25 marks (i.e. 10 marks)

b) The passing minimum for University Examinations shall be 40% out of 75 marks (i.e. 30 marks)

c) The passing minimum not less than 50% in the aggregate.

SEMESTER - I

Course Code: 20PCM1CC1
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – I MANAGERIAL ECONOMICS

Objectives:

1. To present and developing a micro economic approach to business decisions.
2. To learn to use the concepts and problems to analyze from the perspective of the firm and the managers' decisions.
3. To emphasis on the study of the production process and the analysis of interactions in markets, both with the customers and the rival firms.

Learning Outcomes:

1. Understand the nature and applications of managerial economics in the business decision making.
2. Understand production laws and these are delivering inputs and facilitating to the managers in short and long run
3. Know how the organization attain equilibrium under different market
4. Understand different phases of business cycle and what decision shall be made by the organization to stand in the competitive business world.
5. Understand macroeconomics environment to compete the global business competition

Unit -I

Managerial Economics - Definition – Scope and Applications – Role of managerial economist – Circular Flow of Activity – Consumer preference – Consumer surplus - Nature of the Firm - Objectives of Firms - Demand Analysis and Estimation - Individual, Market and Firm demand - Demand Analysis and Forecasting methods - Elasticity of Demand and Law of Supply.

Unit -II

Production Function – Return to scale – Economics of size and capacity utilization – Break-even analysis – Cost Functions - Determinants of Costs – Cost Forecasting - Cost behavior in short run and long run – Type of Costs - Cost-output relationship - Analysis of Risk and Uncertainty.

Unit -III

Price Determination Under Different Market Conditions - Characteristics of different market structures – Pricing under perfect competition – Oligopoly and monopoly – Pricing of durable products – Perishable goods – Price as a tool of competition.

Unit -IV

Introduction to National Income – National Income Concepts - Models of National Income Determination - Economic Indicators - Technology and Employment - Issues and Challenges – Management of Cyclical Fluctuations - Fiscal and Monetary Policies.

Unit- V

Macro-economics and business – Business cycle and Business policies – Economic Forecasting for business – Economic Transition in India - Liberalization, Privatization and Globalization - Business and Government - Public-Private Participation (PPP) - Industrial Finance - Foreign Direct Investment(FDI)s – Foreign Institutional Investors (FIIs)

Text Book(s):

1. Brigham & Pappas, (2013), Managerial Economics, Dried & Press
2. Diwedi, D.N (2014), Managerial Economics, Vikas Publishing House, New Delhi
3. Geetika, Ghosh & Choudhury (2011), Managerial Economics, Tata McGraw-Hill, New Delhi
4. Gupta G.S (2010), Managerial Economics, Tata McGraw-Hill, New Delhi

Reference Book(s):

1. Mehta, P.L (2014), Managerial Economics, Sultan Chand, New Delhi
2. Moyer & Harris (2005), Managerial Economics, Cengage Learning, New Delhi,

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20PCM1CC1	MANAGERIAL ECONOMICS					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓		✓	✓		✓	
CO2	✓	✓	✓		✓		✓	✓		✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓		✓		✓			✓	✓	✓	
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	8	3	16	22	16.32	6.12	32.65	44.89	Global

SEMESTER - I

Course Code: 20PCM1CC2
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – II ADVANCED FINANCIAL MANAGEMENT

Objectives:

1. To acquire the advanced knowledge in financial Management and to gain Practical Experience in finance handling in Corporate Sectors.
2. To impart knowledge of managing assets of the company and to acquaint the students with types of leverages
3. To enable the students to understand the capital structure and dividend theories

Learning Outcomes:

1. Gain an understanding of the theoretical framework of financial management in business corporations
2. Understand various sources of financing and financial planning
3. Describe management of assets of the company
4. Understand leverages
5. Gain an understanding of the capital structure and dividend theories

Unit I

Financial Management: Meaning – Objectives – Advantages & Disadvantages – Scope of Financial Management – Financial Planning – Profit maximization vs Wealth maximization - Finance Functions – Role of Finance Manager – Liquidity vs Profitability - Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management - Time value of Money - Changing scenario of financial management in India (Theory)

Unit II

Form of capital – Capitalization – Capital structure - Designing capital structure – Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories - Leverage - Types - Operating leverage – Degree of Operating leverage – Financial leverage – Degree of financial leverage - Combined leverage – EBIT/EPS Analysis .

Unit III

Cost of capital - Equity, Debt, Retained Earnings – Weighted Average Cost of Capital – Dividend policy and practices – Factors determining Dividend policy – Dividend Theories – Graham, Walter, Gordon and Modigliani - Miller theories.

Unit IV

Concepts of working capital –Types - Significance - Adequacy - Dangers of redundant working capital – Factors Determinants of working capital - Issues and methods of estimating working

capital – Operating cycle method – Regulation of bank credit – Tandon committee – Working capital ratios.

Unit V

Inventory management - RISK & Cost of holding inventory - Techniques of Inventory management – EOQ – ABC analysis – Inventory turnover ratios – Just in Time inventory system – VED analysis – FSN analysis – Min-Max Method – Perpetual Inventory system – Receivables Management - Objectives – Costs – Benefits - Credit policies – Credit Terms – Credit analysis - Collection policies – Decision tree Analysis of credit granting – Monitoring & control of receivables.

(Theory: 40%, Problem: 60%)

Text Book(s):

1. Khan M Y and Jain P K, (2014), Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Murthy A, (2016), Financial Management, Margam Publications, Chennai
3. Maheswari S N, (2016), Financial Management, Sultan Chand & Sons, New Delhi
4. Pandey I M, (2014), Financial Management, Vikas Publishing House, Mumbai

Reference Book(s):

1. Prasanna Chandra, (2014), Financial Management, 7th edition, Tata McGraw Hill, New Delhi
2. Tulsian P C, (2016), Financial Management, S.Chand & Company, New Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20PCM1CC2	ADVANCED FINANCIAL MANAGEMENT					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓			✓	
CO2	✓	✓	✓	✓		✓	✓			✓	
CO3	✓	✓		✓	✓	✓			✓	✓	
CO4		✓	✓	✓	✓		✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓		✓	
Number of Matches(✓) =38 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50

Relationship	Very Poor	Poor	Moderate	High	Very High
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Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
69	5	14	29	21	7.24	20.28	42.02	30.43	National

SEMESTER - I

Course Code: 20PCM1CC3

Instruction Hours: 6

Credits: 4

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE – III HUMAN RESOURCE MANAGEMENT

Objectives:

1. To help students to know the basics present trend in Human Resource Management
2. To furnish the various job related aspects
3. To teach various aspects of Human development related issues

Learning Outcomes:

1. Know the basics present trend in Human Resource Management
2. Help furnish the various job related aspects
3. Know various aspects of Human development related issues
4. Evaluate the quality aspects of human resources
5. Gain an understanding about the safety aspects of Human Resource.

Unit I

HRM – Nature – Objectives – Importance – Scope – Principles - HRM as profession – Functions of HRM – Role & Functions of HR Manager - H.R.M. Vs Personnel Management - Recent trend in HRM - Strategic Human Resource Management - Human Resource Policies and Nark culture – Emerging challenges of human resource management.

Unit II

Human Resources Planning – Process - Forecasting, Demand & Supply – Qualitative and quantitative dimension - Job Analysis - Procedure for Job Analysis - Job Description - Job Specifications - Career Planning and Development - Job Evaluation - Objectives - Steps in Job evaluation Process - Advantages and Disadvantages of Job Evaluation - Job design - Job enrichment

Unit III

Recruitment - Sources of Recruitment - Factors influencing Recruitment - Selection - Methods - E-recruitment - Selection process - Orientation process - International staffing – Geocentric ethnocentric, polycentring approaches - Sources of Selection - Uses of Various Tests - Interview - Techniques in Selection – Placement - Need for Training - Training Methods-- Job changes – Transfer - Promotion

Unit IV

Performance Appraisal - Concept - Objectives - Methods – Traditional and modern methods – 360 Degree appraisal - Potential appraisal – Employee counseling– Human Resource Audit.

Unit V

Employee health and safety – Employee welfare – Social security (excluding legal provision) – Employer & employee relation – An overview – Grievance handling and redressal – Industrial

disputes – Causes and settlement – E-HRM - Impact of HRM practice an organization performance
– Contemporary issues in HRM.

Text Book(s):

1. Dr.C.B.Gupta, Human Resource Management, Sultan Chand & Co., New Delhi.
2. K. Aswathappa, Human Resource Management Text and Cases: Tata McGrahill, NewDelhi
3. George W Bohlander andScott A Snell: Principles of Human Resource Management: Cengage Learning, New Delhi
4. Gary Dessler. A Framework for Human Resource Management. Pearson Education.

Reference Book(s):

1. S.S. Khanka, Human Resource Management, Sultan Chand & Co. Ltd., New Delhi.
2. Decenzo, D.A andS.P. Robbins, Personnel/Human Resource Management, Pearson Education.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20PCM1CC3	HUMAN RESOURCE MANAGEMENT					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓			✓		✓	
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO4	✓	✓	✓		✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓		✓	✓	✓		✓	
Number of Matches(✓) = 41 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
69	29	0	34	6	42.02	0	49.27	8.69	National

SEMESTER - I

Course Code: 20PCM1CC4

Instruction Hours: 6

Credits: 4

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE – IV INDUSTRIAL & CORPORATE LAWS

Objectives:

1. To Understand the Importance Of Corporate Law, understand the Prevention and Settlement of Industrial Dispute.
2. To get knowledge about Registration Licensing & FEMA
3. To obtain knowledge about Trade Union Act and Commodities Act.

Learning Outcomes:

1. Know the provision of Companies Act relating to Administration of Companies
2. Obtained knowledge about IDRA and procedures of Licensing.
3. Know the Industrial disputes in depth
4. Obtained the clear insight about Essential Commodities Act and the powers of Central Government regarding that.
5. Helps to get a clear knowledge about duties, liabilities and registration of Trade Unions.

UNIT –I :

Provisions of Companies Act 1956 relating to Company Administration – Board of Directors – Manager - Managing Director – Provisions relating to various types of meetings and their related items - Recent Amendments in Companies Act

UNIT –II :

Industries (Development and Regulation) Act, 1951 – Definitions – Object - Central Advisory Council – Development Council – Regulation of Scheduled Industries – Registration and Licensing – Foreign Exchange Management Act, 1999 - Definitions – Regulation and Management of Foreign Exchange .

UNIT –III :

The Industrial Dispute Act 1947 : Meaning - Individual and Collective Disputes, Provisions relating to layoff - lockout - retrenchment – strikes - closure - Machineries under the act for the Prevention and settlement of Industrial Disputes.

UNIT –IV :

The Essential Commodities Act, 1955 – Powers of Central Government to Control, effect, seizure and confiscation – Consumer protection Act 1986 - Definition – Consumer Protection Council – Consumer Disputes Redressal Agencies – District Forum – State Commission – National Commission

UNIT –V:

The Trade Union Act Of 1926 - Provision relating to registration of Trade union - Cancellation for Registration - Rights and Privileges of a Registered Trade Union - Duties and Liabilities - Amalgamation and Dissolution of Trade Unions.

Text Book(s):

1. Company Law -N.D.Kapoor
2. Industrial Law - N.D.Kapoor
3. Corporate and Economic Laws-Dr.S.Sankaran
4. Economic Legislation –Law & Practice –by U.K.Chandhary - Sultan Chand & Sons,
New Delhi

Reference Book(s):

1. Bare Act of all relevant Legislations.
2. Corporate Laws and Secretarial Practice –N.D.Kapoor Sultan Chand and Sons, New Delhi
3. Business Law-N.D.Kapoor

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20PCM1CC4	INDUSTRIAL & CORPORATE LAWS					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO3	✓	✓	✓	✓	✓		✓		✓	✓	
CO4	✓	✓	✓		✓		✓		✓		
CO5	✓	✓	✓		✓	✓		✓		✓	
Number of Matches(✓) = 38 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	0	2	32	0	0	5.88	94.11	0	National

SEMESTER - I

Course Code: 20PCM1CC5
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – V INFORMATION TECHNOLOGY

Objectives:

1. To introduce knowledge about the computers and the OSs
2. To give information related to computer networks and communication technology

Learning Outcomes:

1. Understand concepts of basic knowledge of computer
2. Enumerate concepts of programming languages
3. Understand the basic knowledge of networking
4. Enumerate concepts in internet
5. Analyze working on computer in various environment

Unit I:

Introduction to Computer - Classification - Computer Architecture - Memory Unit

Unit II:

Input Device - Output Device - Computer Software - Operating System -Programming Language-
Classification of Monitor Based on colour

Unit III:

Telecommunication: Introduction to Telecommunication - Functions - Computer Network -
Communication Systems

Unit IV:

Internet and worldwide Web-Electronic mail-Intranets - Introduction to Multimedia

Unit V:

Application of information technology: Electronic Commerce - Hypermedia - Computer in Business
& Industry - Home – Education & Training

Text Book(s):

1. Alexis Leon and Mathews Leon by Fundamentals of Information Technology.Vikas Publishing Company, New Delhi
2. Dr.S.V.SrinivasaVallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.
4. V. Srinivasa Vallaban – Introduction to Information Technology

Reference Book(s):

1. Sharma. V – Essentials of Information Technology as per Cce guidelines Volume 2
2. Erick Frick – Information technology essentials: Basic foundation for information

technology professionals
Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20PCM1CC5	INFORMATION TECHNOLOGY					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓		✓	✓	
CO2		✓	✓		✓	✓				✓	
CO3	✓	✓		✓	✓		✓	✓	✓	✓	
CO4	✓	✓	✓			✓	✓	✓			
CO5	✓	✓	✓	✓	✓		✓	✓			
Number of Matches(✓) = 34 Relationship: Moderate											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	0	0	0	24	0	0	0	100	Global

SEMESTER - II

Course Code: 20PCM2CC6
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – VI QUANTITATIVE TECHNIQUES

Objectives:

1. To gain knowledge on Quantitative techniques and its applications.
2. To provide a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
3. To develop an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations

Learning Outcomes:

1. Get a basic understanding of the value and use of quantitative methods in administrative and operational problem solving and decision-making.
2. Gain an understanding of a variety of statistical and quantitative techniques applicable to a wide range of business situations
3. Have knowledge on probability, theoretical probability distribution and probability distribution of random variable in the three important interrelated trades which going to learn.
4. Learning of decision tree analysis
5. Have knowledge of extrapolation and interpolation. Polynomial interpolation is a method of estimating values between known data points

Unit I

Quantitative Techniques : Meaning - Objectives - Correlation and Regression – Karl-Pearson's Correlation Coefficient, Partial Correlation coefficient, Multiple Correlation Coefficient and Regression Equations of two variables only.

Unit II

Probability – Problems applying Additional and Multiplication Theorem - Theories of Distribution – Binomial and Poisson and Normal distributions (Simple Problems).

Unit III

Testing of Hypothesis – Large sample and small sample tests – Student's 't' distribution - F-test - Chi-Square test - ANOVA

Unit IV

Assumptions: Meaning – Features - Steps in construction decision tree – Calculation of co-efficient of variation of a project – Standard deviation and variance of a project – Bays' theorem

Unit V

Linear Programming Problem – Formulation – Solution by graphical Method - Simplex Method

(Theory: 25%, Problem: 75%)

Text Book(s):

1. Gupta S P (1995), Statistical Methods, Sultan Chand & Sons, New Delhi
2. Gurusamy S, (2018), Operations Research, Vijay Nicole Imprints Pvt. Ltd, Chennai.
3. Joseph D and Anbarasu, (2011), Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.
4. Kothari C R (1998), Quantitative Techniques, Vikas Publishing House, New Delhi.

Reference Book(s):

1. Hooda, R.P (2010), Statistics for Business and Economics, Macmillan, New Delhi.
2. Hein, L.W (2011), Quantitative Approach to Managerial Decisions, Prentice Hall, Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20PCM2CC6	QUANTITATIVE TECHNIQUES					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓		✓	
CO2	✓	✓	✓	✓	✓		✓	✓		✓	
CO3	✓	✓		✓	✓			✓	✓	✓	
CO4	✓	✓	✓	✓		✓		✓	✓	✓	
CO5	✓	✓	✓		✓	✓		✓	✓	✓	
Number of Matches(✓) =39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	0	1	4	27	0	3.12	12.5	84.37	Global

SEMESTER - II

Course Code: 20PCM2CC7
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – VII APPLIED COSTING

Objectives:

1. To familiarize the students with the various cost concepts, and elements of cost
2. To enable the students to prepare cost sheets
3. To apply different methods and techniques of cost control

Learning Outcomes:

1. Gain familiarity with the various cost concepts, and elements of cost
2. Prepare cost sheets
3. Apply different methods and techniques of cost control
4. Gain knowledge of different methods of payment of wages and incentives
5. Get acquaintance with the application of Marginal costing for Business decision making

Unit - I

Costing System: Meaning - Characteristics of Ideal costing system - Installation of a costing system - Steps – Practical difficulties in installing a costing system - Cost control: Meaning - Cost sheets – Preparation of cost sheets – Tenders and Quotations – Cost accounting fair value model- Methods of Costing.

Unit - II

Material Cost - Purchase Procedure - Stores Procedure - Inventory control - Level of Stock - ABC Analysis, EOQ - Store ledger - Pricing of materials issues, FIFO, LIFO ,Simple Average and Weighted average.

Unit - III

Labour Cost - Labour turnover - Systems of Wage Payments - Incentive Schemes - Labour Cost Statement - Over Heads - Allocation and Apportionment Of Overheads to Various Departments - Machine Hour Rate .

Unit IV

Process costing – Comparison between job costing and process costing – Costing procedure under process costing - Process Losses – Inter process profit - Joint product and by products costing – Accounting for joint products & by- products

Unit - V

Cost management – Cost reduction and cost control – Responsibility Accounting – Responsibility Centre – Accounting for Price level changes – Methods of Accounting for price level changes – Activity Based Costing – Target costing – Kaizen.

(Theory: 25%, Problem: 75%)

Text Book(s):

1. Arora M N, (2017), Cost and Management Accounting, Himalaya Publishing House, Mumbai
2. Horngren, (2016), Cost Accounting with Managerial Emphasis, Prentice Hall India, New Delhi
3. Murthy A and Gurusamy S, (2018), Cost Accounting, Vijay Nicole Imprints Pt Ltd, Chennai
4. Jain S.P & Narang KL, (2016), Cost Accounting, Kalyani Publishers, Mumbai

Reference Books:

1. Reddy T S and Hari Prasad Reddy, (2018), Cost Accounting, Margham Publications, Chennai
2. Priyanka Singh & Swati Tiwari, (2011) Cost Accounting, Thakur Publications.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
II	20PCM2C C7	APPLIED COSTING					6	5				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓	✓			✓		
CO2	✓	✓	✓	✓		✓	✓			✓		
CO3	✓	✓		✓	✓	✓	✓		✓	✓		
CO4		✓	✓	✓	✓		✓	✓		✓		
CO5	✓	✓	✓		✓	✓	✓	✓		✓		
Number of Matches(✓) =38 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
44	14	2	16	12	31.81	4.54	36.36	27.27	National

SEMESTER - II

Course Code: 20PCM2EC1:1
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE – I ORGANISATIONAL BEHAVIOUR

Objectives:

1. To help students' attitude and approaches of the organization
2. To furnish personality and motivation
3. To study organizational structure and change

Learning Outcomes:

1. Gain knowledge on basic aspects of organizational behaviour in current scenario
2. Learn approaches of the organization
3. Understand personality and motivation
4. Gain an understanding of organizational structure and change
5. Improve their ability in leadership and communication

UNIT I

Organizational behavior - Definition - Nature and importance of Organizational behaviour - Historical background of organizational behavior - Relationship between Organizational behaviour and the individual - Theoretical framework (Cognitive, behaviouristic and cognitive) - Limitations of Organizational behaviour

UNIT II

Perception - Importance - Factors influencing perception, interpersonal perception - Learning – Classical, operant & social cognitive approaches, managerial implications - Emotions – Emotional intelligence – Attitudes – Values and attitudes, behaviour relationship – Sources, importance, components of attitude - Relationship between behaviour and attitude - Job attitude - barriers to change attitude

UNIT III

Personality – Types - Factors influencing personality theories – Trait theories – The big five personality model, significant personality traits suitable to the workplace (personality & job fit theory) personality test & their practical applications - Motivation – Definition & concept of motive & motivation - The content theories of motivation (Maslow & Hierarchy and Herzberg's two factor model theory) - The process theories (Vrooms expectancy and Porter and Lawler model) contemporary theories – Equity theory of work motivation.

UNIT IV

Organizational structure formation – Groups in organizations - Influence group dynamics - Organizational change: Meaning - Definition - Nature of organizational change, types of organizational change forces that act as stimulants to change - how to overcome the resistance to change - approaches to organizational change - Kurt Lewin's three step model - Kotter's 8 steps plan for implementing change.

UNIT V

Leadership - Concept of leadership - Styles and trait approach, Contingency approach, Contemporary leadership, - Significance of contemporary leadership - Communication – Communication, Function, Process, Barriers, Forms - Stress management – Stressors in work place, individual differences an experiencing stress – Managing workplace stress.

Text Book(s):

1. Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication
3. Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
4. Pardeshi.P.C . Organizational Behaviour, Everest Publication

Reference Book(s):

1. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi
2. Robbins&Stephen, Organizational Behaviour, Pearson Publication

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20PCM2EC1:1	ORGANISATIONAL BEHAVIOUR					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓			✓		✓	
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO4	✓	✓	✓		✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓		✓	✓	✓		✓	
Number of Matches(✓) =41 Relationship: High											
Mapping	1-29%	30-59%		60-69%		70-89%		90-100%			
Matches	1-14	15-29		30-34		35-44		45-50			
Relationship	Very Poor	Poor		Moderate		High		Very High			

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	2	8	0	39	4.08	16.32	0	79.59	Global

SEMESTER - II

Course Code: 20PCM2EC1:2
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE – I CREDIT MANAGEMENT

Objectives:

1. To enable the student to understand what credit management is, what are the lending types and process and how to monitor the credit.
2. To lay a foundation for more complex credit management topics that arise credit policies, credit appraisal and NPA
3. To inculcate advanced skills for handling credit management issues

Learning Outcomes:

1. Understand the basic concepts principles of lending
2. Gain knowledge in making credit plan through suitable financial statement analysis.
3. Understand the risk-returns analysis of providing loans to the consumers.
4. Know financial support to the agriculture and NABARD schemes to promote agri-business in India
5. Understand the different tools used for monitoring the lending of money sanctioned by the financial institutions.

Unit I

Safety, Liquidity & Profitability - Purpose of Loan - Diversification Risk - Model Credit Policy for individual and all types of organisation - Types of Credit Facilities - Cash Credit, Overdrafts, Demand Loan, Bills Finance - Drawee Bill Scheme and Bills Discounting - Credit Delivery - Types of Facilities, Modes of Delivery, Sole Banking Arrangement, Multiple Banking Arrangement, Consortium Lending, Syndication. Credit Thrust, Credit Priorities, Credit Acquisitions Discounting - Dimensions of Credit Appraisals

Unit II

Credit process – Characteristics - Types of loans - Evaluating commercial loan requests – Financial statement analysis - Cash flow analysis - Projections - Management of the firm and other factors – Feasibility study – Fundamental credit issues - Credit analysis - Project / Term Loan Appraisal - Technical Appraisal - Commercial / Market Appraisal - Managerial Appraisal - Financial Appraisal - Economic Appraisal - Environmental Appraisal

Unit III

Types of consumer loans - Credit analysis of consumer loans - Risk – Return analysis of consumer loans - Customer profitability analysis and loan pricing - Fixed Vs floating rates - Hypothecation - Mortgage – Lien - Advances against goods - Document to title to goods – Life insurance policies – Stock exchange securities - Fixed deposit receipts – Book debts - Supply bills - Real Estates – Advance against collateral securities - Corporate Finance – Project Finance

Unit IV

Crop loans - Crop insurance schemes - Dairy - Sericulture - Poultry - Animal husbandry – Horticulture – Kissan credit cards – NABARD initiatives – Lead bank schemes – Retail Lending - Characteristic of Retail Loans - Advantages of Retail Loans - Retail Banking Vs Corporate Banking - Various Retail Banking Products - Model Retail Banking Products

Unit V

Credit Monitoring, Supervision & Follow Up - Credit Monitoring : Meaning - Monitoring Goals - Process of Monitoring - Different Monitoring Tools - Check-list for Monitoring - Monitoring by using various statements - NPA – Causes and Remedial Measures – Identification of NPAs – Debt Recovery Tribunals – Asset Reconstruction Fund - Effect of NPA on profitability

Text book(s):

1. Glen Bullivant, (2010), Credit Management, Gower Publishing, Ltd, Delhi
2. Taxmann Publications (2018), Bankers Handbook on Credit Management, Indian Institute of Banking & Finance, Pune
3. Naganatham M. And Jayaraman.S (2012), Prudential Accounting Norms and Audit of Banks
4. Publications of IIB

Reference book(s):

1. Credit Appraisal, Risk Analysis & Decision making, Dr. D.D. Mukherjee
2. Bankers' Handbook on Credit Management ,Kindle Edition

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20PCM2EC1:2	CREDIT MANAGEMENT					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓		✓	✓		✓	
CO2	✓	✓	✓		✓		✓	✓		✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓		✓		✓			✓	✓	✓	

Number of Matches(✓) =39 Relationship: High

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
77	16	33	28	0	20.77	42.85	36.36	0	Regional

SEMESTER - II

Course Code: 20PCM2EC1:3
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE – I ENVIRONMENTAL MANAGEMENT ACCOUNTING

Objectives:

1. To teach the basic concepts of environmental management accounting
2. To enable students to gain knowledge on valuation of environmental costs and benefits
3. To gain knowledge on cost benefit analysis and cost effectiveness analysis

Learning Outcomes:

1. Gain knowledge on the basic concepts of environmental management accounting
2. Gain knowledge on valuation of environmental costs and benefits
3. Gain knowledge on cost benefit analysis and cost effectiveness analysis
4. Know about the use of opportunity cost
5. Describe about total cost assessment

Unit I

Definition: Why do companies use environmental management accounting - Environmental cost categories - Environmental Management Principles - Environmental performance evaluation: Indicators, benchmarking.

Unit II

Types of Economic value - Environmental Benefits and Environmental Costs - Valuing the Environment - Benefit transfer economic valuation of ecosystem services - Assessment of Loss of Ecology - Valuation of Health impacts.

UNIT III

Principles, methodology and Limitations – Discounting - Profitability of Pollution Prevention - Payback period – Present value estimation – Internal rate of return.

Unit IV

Economically efficient pollution control programmes – Economics of Enforcement - Efficient allocation of pollution from mobile and stationary source.

Unit V

Life cycle Costing - Green Accounting and Economic indicators

Text Book(s):

1. Jasch Christine(2001), Environmental Management Accounting Metrics: Procedures

- and principles, , Springer Science & Business Media
2. Pall M. Rikhardsson, Martin Bennett, JanJaapBouma, Stefan Schaltegger (2009), Implementing Environmental Management Accounting: Status and Challenges, Springer Science & Business Media
 3. Stefan Schaltegger, Martin Benne tt, Roger L, Burritt, Christine M Jasch (2010), Environmental Management Accounting for Cleaner Production, Spinger Science and Business Media
 4. Bennett M D , Bouma J J , Wolters T J (2018), Environmental Management Accounting, Springer Science & Business Media

Reference Book(s):

1. Environmental Management : Text and cases – III Edition, Bala Krishnamoorthy.
2. Environmental Management Accounting for cleaner production, Stefan Schaltegger and Martin Bennett.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
II	20PCM2EC1:3	ENVIRONMENTAL MANAGEMENT ACCOUNTING	6	5						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓	✓	✓		✓
CO2	✓	✓	✓	✓		✓	✓		✓	✓
CO3	✓	✓		✓	✓	✓	✓		✓	✓
CO4		✓	✓	✓	✓		✓	✓		✓
CO5	✓	✓	✓		✓	✓	✓	✓		✓
Number of Matches(✓) = 40 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
21	11	0	0	10	52.38	0	0	47.61	Local

SEMESTER - II

Course Code: 20PCM2EC2:1

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE – II INTERNATIONAL TRADE AND PRACTICE

Objectives:

1. To provide an overview of functioning of global business and foreign transactions
2. To provide exposure to the students on various issues concerned with import and export
3. To learn about international tendering and subcontracting

Learning Outcomes:

1. Get an overview of functioning of global business and foreign transactions
2. Get an exposure to the students on various issues concerned with import and export
3. Learn about international tendering and subcontracting
4. Know international trade policies of India
5. Know the trends in international trade

Unit I

World Economy - Global Interdependence - Multinational Banks & Insurance - Policies & Nationalism, International Marketing & Law - Balance of Trade - Balance of Payments - Globalization and market effects of Tariffs and Quotas.

Unit II

Identification of export markets - Organizing for Exports - Entry conditions - Pricing - Export promotion councils - Commodity boards - Registration procedures - Types of exporters - Export cargo insurance

Unit III

International tendering & subcontracting - Product development & on export pricing - Sale and payment terms in a trade contract - Settlement of trade disputes - Protection against risk in foreign trade - Role of ECGC - Various guarantee schemes of ECGC - Financing foreign trade.

Unit IV

India's Trade Policies - Trade policies in the context of WTO - Export & Import Procedures Documentation.

Unit V

India's foreign trade - Trends - Balance of payments crisis and solutions - Liberalisation in the 1990's - Trade policy package - Policy on foreign direct investments - Fiscal aspects - Rupee convertibility.

TextBook(s):

1. Kripalani, VH (2010), International Marketing, New Delhi, Prentice Hall.
2. Varshney R.L, &Bhattacharya B (2001), International Marketing Management, New Delhi, Sultan Chand
3. VergheseS.K (2008), Foreign Exchange &Financing of Foreign Trade, New Delhi, Vikas.
4. International Trade: Theory and Policy, Marc Melitz, Maurice Obstfeld, and Paul Krugman.

Reference Book(s):

1. International Trade: Theory and Policy, 10th edition, Pearson, Paul Krugman & Marc Melitz
2. International Economics: Trade and Finance, Wiley edition, Dominick Salvatore.

Semester	Code	Title of the Course					Hours	Credits			
II	20PCM2EC2:1	INTERNATIONAL TRADE AND PRACTICE					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO2	✓	✓	✓	✓		✓	✓		✓	✓	
CO3	✓	✓		✓	✓	✓	✓		✓	✓	
CO4		✓	✓	✓	✓		✓	✓		✓	
CO5	✓	✓	✓		✓	✓	✓	✓		✓	
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
35	0	0	11	24	0	0	31.42	68.57	Global

SEMESTER - II

Course Code: 20PCM2EC2:2

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE – II CHANGE MANAGEMENT

Objectives:

1. To teach relevant, practical and applicable change management skills to equip students to proactively engage with change processes in the workplace.
2. To improve the student's self-confidence to use change management tools and models to design appropriate change plans for their workplace.
3. To introduce contemporary theory and practice in modern change management processes and the range of tools and methods available to address change challenges and problems

Learning Outcomes:

1. Understand the fundamental concepts of organisational change and its evolution
2. Describe the models of change and technique of managing changes
3. Know impact on recent perspective of organisational changes
4. Discuss the change management process and its different phases.
5. Understand the model of organisational development

Unit I

Change evolution of an organization - Inhibit change - Classification of Change - Mode of Change - Organizational Change: Introduction, forces of change - Images of managing change - Diagnosis for change - Organizational Transformation - Transformation Strategies - Nature of Organizational Change - Perspectives of Organizational Change - Communicating Change - Methods and Techniques for Communicating Change

Unit II

Phases of the Change Management Process - Change Management Process Control - Resistance to Change - Concept of Resistance to Change - Forms of Resistance - Reactions to Change - Resistance to Organizational Change Initiatives - Overcoming the Resistance to Change - Techniques to Overcome Resistance

Unit III

Implementation of Change - The Delta Technique - Developing an Implementation Plan - Gaining Support and Involvement of Key People - Developing Enabling Organizational Structures - Types of Change Management Strategies - Factors Affecting the Choice of a Change Strategy - Formulating and Facilitating Change - Facilitating Change - Implementing Change

Unit IV

Concept of Monitoring and Evaluation of change - Measurement and Methods of Evaluation - Feedback Process - Continuous Incremental Change - Change Agents - Types of Change Agents - Role and Competencies of a Change Agent - Change Agent

Styles - Concept of Organizational Culture - Dimensions of Culture - Type of Culture - Assessing Organizational Culture - Role of Culture in Managing Change

Unit V

Organizational Development - Characteristics - Assumptions of OD - Model of OD Action Research - OD Interventions - Selecting an OD intervention - Classification of OD interventions - OD interpersonal interventions - OD team development interventions - OD inter group development interventions

Text Book(s):

1. Ian Palmer, (2010), Managing Organizational Change: A Multiple Perspectives Approach, McGraw Hill, New Delhi
2. Jerald M. Jellison, (2011), Managing the Dynamics of Change, McGraw Hill, New Delhi
3. Kirpatrick, D. L., (2015), "Managing Change Effectively", Butterworth, New Delhi
4. Nilakant and Ramanarayan, (2012), "Change Management", Response Books, New Delhi,

Reference Book(s):

1. Radha R. Sharma, (2015), "Change Management", Tata McGraw Hill, New Delhi
2. Todd D Jick, (2011), Managing Change: Text and Cases, McGraw Hill, New Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20PCM2EC2:2	CHANGE MANAGEMENT					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓			✓		✓	✓	
CO3	✓	✓		✓	✓	✓	✓		✓	✓	
CO4		✓	✓	✓	✓		✓	✓		✓	
CO5	✓	✓	✓		✓	✓	✓	✓		✓	
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
55	4	0	33	18	7.27	0	60.00	32.72	

SEMESTER - II

Course Code: 20PCM2EC2:3

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE – II COMPUTERIZED ACCOUNTING

Objectives:

1. To provide basic knowledge of computerized accounting to deserving students under self – learning mode
2. To know the preparation of budget and vouchers
3. To process purchase orders, sales order and salary payment

Learning Out comes:

1. Prepare the accounts with accounting software
2. Prepare the vouchers and insert into the system
3. File GST returns and prepare GST reports
4. Prepare the financial reports
5. Gain knowledge of interest calculation

Unit I

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details

Unit II

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory

Unit III

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

Unit IV

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally,

Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

Unit V

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers - Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys.

Text Books:

1. Nadhani A K, (2016), Implementing Tally, BPB Publications
2. Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
3. Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
4. Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers

Reference Books:

1. A.K.Nadhani & K.K.Nadhani, “Implementing Tally ERP 9”, BPB Publications.
2. V. Sundaramoorthy, “Tally 9 Volume I & II”, Genesis – VBSE Pvt. Ltd.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20PCM2EC2:3	COMPUTERIZED ACCOUNTING					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓			✓	
CO2	✓	✓	✓	✓		✓			✓	✓	

C03	✓	✓		✓	✓	✓	✓		✓	✓
C04		✓	✓	✓	✓		✓	✓		✓
C05	✓	✓	✓		✓	✓	✓	✓		✓
Number of Matches(✓) = 38 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
77	16	0	34	27	20.77	0	44.15	35.06	National

SEMESTER - II

Course Code: 20PCM2CC8
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – VIII SECURITY ANALYSIS & PORTFOLIO MANAGEMENT

Objectives:

1. To introduce the fundamentals of investment decision making including fundamental and technical analysis
2. To impart knowledge on the basics of measuring risk and return
3. To develop the skills required to make portfolio decision making

Learning Outcomes:

1. Get good understanding of the techniques of investment analysis
2. Gain good understanding of Online Stock Market Trading
3. Gain mastery over the uses of efficient market hypothesis
4. Have a good learning about the uses of CAPM
5. Gain an understanding about the process of constructing a portfolio

UNIT-I

Investment: Meaning – Features – Risks of investment – Speculation – Gambling – Investment spectrum – Securitized and non-securitized forms of investment – Sources of investment information.

Unit- II

New Issue Market – Role – Functions – Listing of Securities – Stock Exchange – Functions – Procedures of Online stock trading – Role of NSE, OTCEI - BSE

Unit -III

Security analysis – Fundamental analysis – Technical analysis – Tools of technical analysis – Dow theory – Random Walk Theory – Efficient Market Hypothesis.

Unit IV

Portfolio Analysis & Management – Portfolio construction – Assessment of Portfolio performance & Revision – Security price movements – Diversification – Markowitz Portfolio Selection Model – Capital Asset Pricing Model (CAPM)

Unit V

Investment Companies in India – Regulations of Mutual Funds in India – Types of Mutual Funds Schemes – Performance evaluation of Mutual Funds – SEBI & RBI guidelines towards mutual funds - Accelerating focus on Digital Transformation - Simplified digitalization

(Theory Only)

Text Book(s):

1. V.K.BHALLA, -“Security Analysis & Portfolio Management”
2. PUNITHAVATHI PANDIAN-Security Analysis & Portfolio Management”
3. V.A.AVADHANI-“Investment Management”
4. GURUSAMY S, (2017), ‘Security Analysis and Portfolio Management’, Vijay Nicole ImprintsLtd

Reference Book(s):

1. DONALD E FISHER AND RONALD J JORDON, (1995), ‘Security Analysis and Portfolio Management’, Pearson, Delhi
2. GRAHAM, BENJAMIN AND DAVID L DODD, (1987), ‘Security Analysis’, McGraw-Hill, Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
II	20PCM2CC8	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	6	4						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓		✓		✓	✓
CO4	✓	✓	✓		✓		✓		✓	
CO5	✓	✓	✓		✓	✓		✓		
Number of Matches(✓) =38 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	16	23	0	0	41.02	58.97	Global

SEMESTER - III

Course Code: 20PCM3CC9
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – IX ADVANCED CORPORATE ACCOUNTING

Objectives:

1. To impart knowledge on corporate accounting methods and to enable the students to understand the procedures of accounting.
2. To enable them to develop skills in the preparation of accounting statements and their analysis.
3. To gain the knowledge about accounting standards and companies' accounts and to learn the preparation of accounts of banking companies

Learning Outcomes:

1. The student can understand and prepare the accounts of Holding Companies
2. The student can able to prepare the accounts of Banking Companies
3. The student could prepare the Insurance Company accounts
4. The student is able to understand and prepare the Double Account System
5. The student can understand the concept and component of Indian and International Accounting Standard

Unit- I

Valuation of Goodwill and shares : Meaning & Need – Methods of valuation of Goodwill and shares .

Unit II

Subsidiary company: Introduction –Advantages & Disadvantages- Wholly owned Subsidiary Companies- Partly owned Subsidiary Companies- Presentation of Accounts-Principles of Consolidation-Debentures of Subsidiary Company- Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses-Sales of Shares-Consolidated Profit and Loss Account- Company having a number of Subsidiaries. (Except inter-company holdings and chain holding)

Unit III

Accounts of Banking Companies –Accounting procedure of banking companies- Insurance Company accounts (New Format) – Life Insurance Accounts – Fire insurance accounts – Marine insurance accounts.

Unit IV

Final accounts of Double Accounts System – Human Resource Accounting: Definition, Objectives–Valuation Methods- Advantages (Theory Only).

Unit V

Accounting Standards – Indian and International Accounting Standards – Accounting Standards 1,3,6,10,14,21 and 29 - Application – Scope – Formulation – Advantages & Disadvantages – Challenges - Inflation Accounting (Theory only).

(Theory: 25%, Problem: 75%)

Text Book(s):

1. Arulanandam, M.A. and Raman, K.S (2009), Advanced Accounting, Himalaya Publishing House, Mumbai
2. Gupta R.L. and Radhaswamy, (2009), Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. Jain, S.P. and Narang, K.L, (2014), Advanced Accountancy, Kalyani Publishers, Ludhiana
4. Pillai R.S.N, Bagavathi and Uma. S (2010), Fundamentals of Advanced Accounting, S.Chand & Company Private Limited, New Delhi.

Reference Book(s):

1. Rajasekaran, Vand Lalitha, R. (2011), Advanced Accounts, Pearson. New Delhi
2. Reddy, T.S. and Murthy, A (2015), Corporate Accounting, Margham Publications, Chennai

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20PCM3CC9	ADVANCED CORPORATE ACCOUNTING					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO3	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO4	✓	✓	✓		✓	✓	✓		✓		
CO5	✓	✓	✓		✓	✓		✓			
Number of Matches(✓) = 39 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		

Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
45	0	1	40	4	0	2.22	88.88	8.88	National

SEMESTER - III

Course Code: 20PCM3CC10
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – X RESEARCH METHODOLOGY

Objectives:

1. To provide basic knowledge about the concept, tools and techniques of business research
2. To help develop the skills of students to be able to apply research techniques for business decision making
3. To teach the preparation of questionnaire and Interview Schedule and formulate & Test the Hypothesis

Learning Outcomes:

1. Understand the Concepts Relating to Business Research, Types and Processes.
2. Identify the Research Problem and Draw the Design.
3. Prepare Questionnaire and Interview Schedule and Formulate & Test the Hypothesis.
4. Adopt Appropriate Statistical Tools for the Inferences.
5. To write a Research Report.

Unit I

Research – Meaning – Objectives- Process-types of research- Qualities of a researcher – Significance-Research problem-Identification - Formulation of research problem – Hypothesis Testing – Logic & Importance

Unit II

Research Design: Meaning- Features-Importance-factors affecting research design – Sample design-Essentials of a good sampling – sampling and non-sampling errors –Probability and Non probability Sampling Methods.

Unit III

Collection of data-sources and types-methods of data collection observation--design of interview schedule and questionnaire-differences

Unit IV

Processing and Analysis of data-Meaning-Importance-Process of data analysis- editing coding-tabulation- diagrams- Testing Hypothesis-Their nature - Role -Preparation of a research design.

Unit V

Report writing-Role and Types of report-contents of a research report-Steps involved in drafting reports-Principles of good report writing-Precautions of writing a research report – Foot Note – Reference Management - Research ethics.

Text Book(s):

1. Donald R cooper, Pamela S Schindler, J K Sharma (2012), Business Research Methods, McGraw Hill Education (India) New Delhi
2. Gupta S P (2009), Statistical Methods, S.Chand & Sons Publisher, New Delhi.
3. Kothari C R, Gaurav Garg, (2015), Research Methodology New Age International (P) Limited Publishers
4. Martyn Denscombe, (2003), The Good Research Guide for Small Scale Research Projects, Viva Books Pvt. Ltd

Reference Book(s):

1. Suchdeva, (2010), “Business Research Methodology”, Himalaya Publishing House, Mumbai
2. SaravanavelP (2003), Research Methodology. Margham Publishers, Chennai. 2003

3. Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
III	20PCM3C C10	RESEARCH METHODOLOGY					6	5				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5		
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓		
CO2	✓	✓	✓	✓		✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓		✓		✓	✓		
CO4	✓	✓	✓		✓		✓		✓			
CO5	✓	✓	✓		✓	✓		✓				

Number of Matches(✓) = 38 Relationship: High

4.

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	16	1	0	17	47.05	2.94	0	50.00	Global

SEMESTER - III

Course Code: 20PCM3EC3:1

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE –III INDIRECT TAXES

Objectives:

1. To teach the features, and benefits of GST and To enable students to learn important definitions on GST
2. To learn the registration procedure relating to GST
3. To teach the various aspects of assessment of GST and To learn the important provisions of GST

Learning Outcomes:

1. Get a better understanding of the features, and benefits of GST
2. Master the important definitions on GST
3. Appreciate the registration procedure relating to GST
4. Understand the various aspects of assessment of GST
5. Gain a better knowledge on the important provisions of GST

Unit I

Taxation: Introduction, Features - Objectives of Taxation- Types of taxes- Direct and Indirect taxes - Indirect Tax structure-Merits and Demerits of Indirect Taxes- Recent Developments in Indirect Taxes- Goods and Services Tax Act 2016 : Introduction, Features – Benefits of GST Act.

Unit II

Important Definitions : Taxable persons – Time of supply of goods and services – Administrative set up – Classes of officers under Central and State goods and services Tax Act - Appointment of Officers – Powers of officers – Levy and collection of GST – Powers to grant exemption from tax.

Unit III

Procedure for registration under Schedule III – Special provisions relating to casual taxable person and non-resident taxable person – Amendment of registration – Cancellation of registration – Revocation of cancellation of registration.

Unit IV

Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice – Credit and Debit Notes – Payment of Tax Tax Deducted at Source – Electronic Commerce : Definitions - Collection of Tax at source.

Unit V

Important Definitions, Basics – Importance of Customs Duty Constitutional authority for levy of Customs Duty – Types of Customs Duty – Prohibition of Importation and Exportation of goods –

Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.

Text Book(s):

1. Balachandran, (2014), Indirect Taxation”, Sultan Chand & Sons and Kalyani Publishers
2. Mehrotra&Goyal (2015), Indirect Taxes, SahityaBhavan Publications, Agra
3. Parameswaran and Viswanatha, Indirect Taxes - GST and Customs Law, (2018), Kavin Publications, Coimbatore
4. Radhakrishnan, (2013), Indirect Taxation, Kalyani Publishers

Reference Book(s):

1. Background Material for Goods and Service Tax. July, 2016. National Academy Of Customs Excise and Narcotics.
2. Dr. P.K. Sinha, Indirect Taxation, 2016, Everest Publishing House, Delhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
III	20PCM3EC3:1	INDIRECT TAXES	6	5						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓		✓		✓	✓
CO2	✓	✓	✓	✓			✓	✓		✓
CO3	✓	✓		✓	✓	✓	✓		✓	✓
CO4		✓	✓	✓	✓		✓	✓		✓
CO5	✓	✓	✓		✓	✓	✓	✓		✓
Number of Matches(✓) = 38 Relationship:High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	0	0	32	0	0	0	100	0	National

SEMESTER - III

Course Code: 20PCM3EC3:2
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE –III CUSTOMER RELATIONSHIP MANAGEMENT

Objectives:

1. To impart skill based knowledge of Customer Relationship Management and to understand the concepts and principles of CRM
2. To understand the need and importance of maintaining a good customer relationship
3. To gain knowledge of strategic customer acquisition and retention techniques in CRM and to teach the conceptual aspects of service quality

Learning Outcomes:

1. Gain skill based knowledge of Customer Relationship Management
2. Understand the concepts and principles of CRM
3. Gain knowledge on the need and importance of maintaining good customer relationship
4. Gain knowledge of strategic customer acquisition and retention techniques in CRM
5. Describe the conceptual aspects of service quality.

UNIT I

Customer information Database – Customer Profile Analysis – Customer perception-Expectations analysis – Customer Behavior in relationship perspectives - individual and group customers – Customer life time value – Selection of Profitable customer segments

UNIT II

Elements of CRM – CRM Process – Strategies for Customer acquisition – Retention and Prevention of defection – Models of CRM – CRM road map for business applications.

UNIT III

Strategic CRM planning process – Implementation issues – CRM Tools- Analytical CRM – Operational CRM – Call centre management – Role of CRM Managers – CRM Implementation Road Map- Developing a Relationship Orientation – Customer-centric Marketing Processes – Customer retention plans

UNIT IV

Concept of Quality: Meaning and Definition of Service Quality - Factors influencing customer expectations and perceptions – Types of Service Quality – Service Quality Dimensions – Service Quality Gaps – Measuring Service Quality – Service Quality measurement Scales.

UNIT V

CRM Solutions – Data Warehousing – Data mining for CRM – CRM software packages –

The Technological Revolution: Relationship Management – Changing Corporate Cultures.

Text Books:

1. Alok Kumar et al, (2015), Customer Relationship Management: Concepts and Applications, Biztantra
2. Jim Catheart, (2016), The Eight Competencies of Relationship selling, Macmillan India
3. Peeru H Mohamed and A Sahadevan, (2017), Customer Relationship Management, Vikas Publishing.
- 4.

Reference Books:

1. Shainesh, Jagdish, N.Sheth, (2015), Customer Relationships Management Strategic Perspective, Macmillan
2. Zikmund, (2201), Customer Relationship Management, Wiley

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20PCM3EC3:2	CUSTOMER RELATIONSHIP MANAGEMENT					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓		✓	✓	
CO2	✓	✓	✓	✓			✓	✓		✓	
CO3	✓	✓		✓	✓	✓	✓		✓	✓	
CO4			✓	✓	✓		✓	✓		✓	
CO5	✓		✓		✓	✓	✓	✓		✓	
Number of Matches(✓) = 36 Relationship:High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very	Poor	Moderate	High	Very

	Poor				High
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Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	0	8	0	0	0	100	0	0	Regional

SEMESTER - III

Course Code: 20PCM3EC3:3
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE –III FINANCIAL DERIVATIVES

Objectives:

1. To make the students understand about the concept of Derivatives and its types and to acquaint the knowledge of Options and Futures
2. To teach about hedging and the development position of derivatives in India
3. To gain an understanding about the financial derivatives market in India and to enable the students to know about stock futures

Learning Outcomes:

1. Gain an understanding of the concept of Derivatives and its types
2. Get acquainted about Options and Futures
3. Describe about hedging and the development position of derivatives in India
4. Gain mastery over the financial derivatives market in India
5. Understand about stock futures

Unit I

Definition of Financial derivatives, Features – Types— History of Derivatives Markets – Uses of Derivatives - Forward Market: Forward Contract concept – Features – Classification of Forward Contracts –Forward Trading Mechanism – Forward Prices Vs Future Prices.

Unit II

Concept: Types – Option Valuation– Option Positions Naked and Covered Option – Underlying Assets in Exchange-traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black-Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt-Equity Swap.

Unit III

Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets- Theories of Future prices – Future prices and Risk Aversion – Forward Contract Vs. Futures Contracts.

Unit IV

Concepts : Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging — Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

Unit V

Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee –Derivatives Trading at NSE/BSE – Eligibility of Stocks –Emerging Structure

of Derivatives Markets in India.

Text Book(s):

1. Gupta S.L., (2008), Financial Derivatives – Theory, Concepts and Problems, Prentice Hall of India, Delhi
2. Kumar S.S.S (2007), Financial Derivatives, Prentice Hall of India, Delhi
3. Chance, Don M (2001), Derivatives and Risk Management Basics, *Cen gage Learning, Delhi*
4. Stulz M. Rene, (2009), Risk Management and Derivatives, *Cen gage Learning, Delhi*

Reference Book(s):

1. S.S.Kumar,(2011), Equity Derivatives,
2. Robert w. Kolb & James A. Overdahl(2003), Financial Derivatives.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20PCM3EC3:3	FINANCIAL DERIVATIVES					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO3	✓	✓	✓	✓	✓		✓		✓		
CO4	✓	✓	✓		✓		✓		✓		
CO5	✓	✓	✓		✓	✓		✓			
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
46	0	9	27	10	0	19.56	58.69	21.73	National

SEMESTER - III

Course Code: 20PCM3EC4:1

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE –IV ENTREPRENEURIAL DEVELOPMENT

Objectives:

1. To acquire necessary knowledge and skills required for organizing and carrying out entrepreneurial activities
2. To develop the ability of analyzing and understanding business situations in which entrepreneurs act
3. To help develop a preliminary proposal for the most appropriate set of interventions and course of action, within specific time and budget frames, to address a specific development goal in a particular region or setting

Learning outcomes:

1. Analyze various aspects of entrepreneur especially of taking over the risk, and the specificities as well as the pattern of entrepreneurship development and, finally, to contribute
2. Prepare project report and project formulation feasibility report
3. Gain knowledge of basic institutions for entrepreneurship development. Innovation and entrepreneurship
4. Appreciate the entrepreneurial and managerial potentials
5. Prepare project report and sources of finance and have the knowledge of government related incentives and subsidies

UNIT I

Entrepreneur: Meaning, Definition, Characteristics – Functions – Role of Entrepreneurs in the economic development – Classification of entrepreneurs – Factors affecting entrepreneurial growth.

UNIT II

Entrepreneurship: Concept, Distinction between Entrepreneur and Entrepreneurship - Entrepreneurship Development Programs – Objectives - Stages in EDP- Pre-training Stage – Training phase – Post Training – Evaluation and Feedback of EDP.

UNIT III

Project Identification - Sources of ideas – Preliminary evaluation and testing of ideas – Constraints - Project formulation – Stages- Feasibility study and Feasibility Report – Selection Criteria.

UNIT IV

Project Report - Project Appraisal – Technical –commercial appraisal –Financial appraisal– Sources of finance – Steps to start an industrial unit.

UNIT V

Incentives and subsidies of State and Central Govt. – Aims – Backward areas – Industrial Estates

– Role of DIC, SISI, -TCO in entrepreneurial growth

Text Books:

1. Kanishka Bedi(2012), Management and Entrepreneurship, Oxford University press, Delhi
2. Jayshree Suresh(2014), Entrepreneurial Development, Margam publications, Chennai.
3. Narayana Reddy p (2016), Entrepreneurship Text and cases, cengage learning, Delhi
4. Kuralko and Hodgetts(2014), Entrepreneurship in The New Millenium, Cengage learning, Delhi

Reference Books:

1. Rajee Roy (2011), Entrepreneurship, Oxford University press, Chennai
2. Robert D Hisrich and others (2010), Entrepreneurship, Tata McGraw Hill Company, New Delhi

Relationship Matrix for COs, POs and PSOs

Se me ste r	Code	Title of the Course					Hours	Credits				
III	20PCM 3EC4:1	ENTREPRENEURIAL DEVELOPMENT					6	5				
Co ur se Ou tco me s (C Os)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	P O 1	P O 2	P O 3	P O 4	P O 5	P S O 1	P S O 2	P S O 3	P S O 4	P S O 5		
C O1	✓	✓	✓	✓	✓	✓	✓	✓		✓		
C O2	✓	✓		✓	✓		✓		✓	✓		
C O3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
C O4	✓	✓	✓	✓	✓	✓	✓		✓	✓		
C	✓	✓	✓	✓			✓	✓	✓			

O5										
Number of Matches(✓) = 42 Relationship: High										

3.

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	17	4	0	13	50.00	11.76	0	38.23	Local

SEMESTER - III

Course Code: 20PCM3EC4:2
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE –IV CAPITAL MARKETS

Objectives:

1. To introduce to students the concept of financial markets and to teach the various aspects of regulation of Indian capital market
2. To teach the working mechanism of primary market and to enable the students to learn the concept of underwriting and IPO
3. To enable the students to learn the working mechanism of Stock exchanges

Learning outcomes:

1. Understand of money market and capital market
2. Describe the working of the primary market
3. Gain familiarity with regard to working of stock exchanges
4. Know the working mechanism of underwriting and IPO
5. Gain an understanding of the regulations governing the Indian capital market

UNIT I

Financial markets: Definition, Role - functions - Constituents - Financial Instruments - Indian Financial Market - Global Financial Market - Capital Market - Evolution and growth - Constituents - Capital Market Instruments - Types - Preference shares - Equity Shares - Non - voting equity shares - Company fixed deposits - Warrants - Debentures and Bonds

UNIT II

Regulatory Framework - Committees on Regulatory Framework - SEBI - Objectives - Management - Powers and functions - Regulatory role - Investor Protection - Insider Trading - Rationale - Insiders - Insider information - Connected persons.

UNIT III

NIM Vs Secondary Market: Meaning, Methods of New Issue - Intermediaries in the new issues market - SEBI Guidelines on Primary Market - Listing - Agreement - Benefits - Consequences of Non-listing

UNIT IV

Stock Exchange: History, Meaning, Functions - Stock Exchange Vs Commodity Exchange - Stock Exchange Traders - Regulation of Stock Exchanges - Steps in Stock Trading - BSE and NSE - World Stock Exchanges - New York, London, Hong Kong and Tokyo Stock Exchanges.

UNIT V

Underwriting: Definition, Types - Mechanics - Benefits - Book Building: Concept, Characteristics - Process - IPO including e-IPO - Reverse book – building – Depository services - Demat Account - Electronic Settlement of Trade - Role of CDSL and NSDL - Online Stock Trading

Text Books:

1. FRANK J, FABOZZI, FRANCO MODIGLIANI, (2000), 'Capital Markets Institutions and Instruments, PrenticeHall, New Delhi
2. GURUSAMY, (2014), 'Capital Markets', Vijay Nicole Imprints, Chennai.
3. MOORAD CHOUDHRY, (2000), 'Capital Market Instruments, Analysis and Valuation', FT Press, New York.
4. MAHESH KULKARNI & DR. SUHAS KULKARNI, (2001), 'Capital Markets and Financial Services', Nirali Publications, Mumbai.

Reference Books:

1. RAJESH CHAKRABORTHY, SANKAR D.E, (2011), 'Capital Markets in India, Sage Publications, New Delhi
2. Gary Strumeyer & Sarah Swammy (2017), The Capital market: Evolution of the financial Ecosystem

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
III	20PCM3EC4:2	CAPITAL MARKETS	6	5						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓		✓	✓		✓
CO2	✓	✓	✓		✓		✓	✓		✓
CO3	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO5	✓		✓		✓			✓	✓	✓
Number of Matches(✓) = 39 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
58	0	0	56	2	0	0	96.55	3.44	National

SEMESTER - III

Course Code: 20PCM3EC4:3

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE –IV CONSUMER RIGHTS & EDUCATION

Objectives:

1. To give the students a clear understanding of the terms Consumers, Consumerism, Consumer movement
2. To give an understanding of the provisions of the Consumer Protection Act and to know the methods of creating awareness and education
3. To familiarize students on various aspects of consumer related Legislations and Organizations and to make the students aware about the rights and responsibilities of consumers

Learning Outcomes:

1. Understand the various terms related to Consumers
2. Know the Consumers rights and duties and how to enforce their rights
3. gain knowledge of the provisions and procedures under Consumer Protection Act
4. familiar with Consumer related Legislations and Organizations
5. know the methods of creating awareness and education

Unit I

Definition of Consumer, Types of Consumer – Problems of Consumer – Consumerism - Emerging concepts in consumerism: Green Consumerism, Cyber Consumerism - effects of consumerism.

Unit II

Responsibilities of Consumers —unfair trade practices-Caveat emptor and Caveat Vendor-Enforcement of Consumer rights through Public Interest Litigation

Unit III

Main Provisions –Redressal forums –District Level – State Level and National Level – Powers and Functions –Filing of Complaints Procedure Regulatory Authorities and OMBUDSMAN

Unit IV

Prevention of Food Adulteration Act, 1954- Standards of Weights and Measures Act, 1976- The Drugs and Magic Remedies (Objectionable Advertisement) Act 1954 - Consumer pressure groups- voluntary consumer organizations-Consumer Protection Councils -Remedy and Redressal of Grievances

Unit V

Lack of awareness- Lack of access to information-Methods of creating awareness and promotion of Consumer rights and duties- E- Commerce and Consumer Rights- Role of media in consumer education

Text Books:

1. Singh Avtar, (2010), Law of consumer protection (Principles and Practice) Eastern Book Company, Luck now.
2. Aggarwal V.K, Consumer Protection Law and practice, Bharat Law House Pvt Ltd. New Delhi
3. Majaumdar P K (2009), Law of Consumer Protection in India, Orient Publishing Company, New Delhi.
4. Balakrishna Eradi (2009), Consumer protection–Jurisprudence, Lexis Nexis Butter worth publishing

Reference Books:

1. Bangia R.K., (2004), A Handbook of Consumer Protection Laws and Procedure, Allahabad Law Agency
2. Dr.H.K.Saharay, (2010), Consumer Protection Law , Universal law publishing

Relationship Matrix for COs, POs and PSOs

Se me ste r	Code	Title of the Course					Hours	Credits			
III	20PCM 3EC4:3	CONSUMER RIGHTS & EDUCATION					6	5			
Co ur se Ou tco me s (C Os)	Programme Outcomes(POs)					Programme Specific					
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O 1	PS O 2	PS O 3	PS O 4	PS O 5	
C O1	✓	✓	✓	✓	✓		✓	✓		✓	
C O2	✓	✓		✓			✓		✓	✓	
C O3		✓	✓		✓	✓		✓	✓	✓	
C O4	✓	✓	✓	✓	✓		✓		✓	✓	

C 05	✓	✓	✓	✓		✓		✓	✓	
Number of Matches(✓) = 36 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
27	7	4	15	1	25.92	14.81	55.55	3.70	National

SEMESTER - III

Course Code: 20PCM3CC11
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – XI OPERATIONS RESEARCH

Objectives:

1. To help understand the conceptual aspects of operations research and To impart knowledge on Linear programming problem
2. To enable students to learn Assignment and Transportation models and to teach game and queuing theories to students
3. To make students learn replacement model and statistical quality control technique

Learning Outcomes:

1. Gain a good understanding of the models of operations research
2. Apply the various techniques of operations research such as Game Theory, Assignment problem, etc
3. Describe queuing theory and simulation model to students
4. Gain knowledge of replacement model and statistical quality control technique
5. Use network analysis

UNIT I

Meaning, Definition, Origin and history, characteristic features – need – scope – steps – techniques – application – limitations - Linear programming Problem (LPP): Meaning-Requirements – assumptions – applications - Formulating LPP – advantages & limitations formulating LP model

UNIT II

Graphical method – problems – Simplex method for \leq type of LPP & for slack variable case – maximization function – minimization function (simple problems only) – Duality in LPP : meaning , constructing dual LPP

UNIT III

Assumptions – degenerate solution – North-west corner method – least cost method – Vogel's approximation method – Assignment problems – Features – Transportation problem Vs Assignment problem – Hungarian Method

UNIT IV

Meaning, types of games – basic assumptions – finding value of game for pure strategy – mixed strategy – Indeterminate matrix and average method – graphical method – pure strategy – saddle point – pay-off matrix – value of game -

UNIT V

Network analysis – network diagram, PERT and critical path problems – Optimal time-cost trade-off schedule

(Theory: 25%, Problem: 75%)

Text Book(s):

1. KantiSwarup, P.K.Gupta and Manimohan – Operations Research – Sultan Chand & Sons – 2006, 12th edition
2. Agarwal N P AND Sonia Agarwal, (2009), ‘Operations Research and Quantitative Techniques’, R B S A Publishers, Mumbai
3. Gurusamy S,(2016), ‘Operations Research’, Vijay Nicole Imprints, Chennai
4. Gupta P K & Gupta S P, (2014), ‘Quantitative Techniques & Operations Research’, Sultan Chand and Sons, New Delhi

Reference Book(s):

1. Kanti swarup, P.K.Gupta & Man mohan, (2010), ‘Operations Research’, Jain Book Agency, New Delhi
2. Kapoor V K, (2011), ‘Operations Research Techniques for Management’, Sultan Chand and Sons, New Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
III	20PCM3CC11	OPERATIONS RESEARCH					6	4				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓		✓	✓		✓		
CO2	✓	✓	✓	✓	✓		✓	✓		✓		
CO3	✓	✓	✓	✓	✓			✓	✓	✓		
CO4	✓	✓	✓	✓		✓	✓	✓	✓	✓		
CO5	✓	✓	✓		✓	✓		✓	✓	✓		
Number of Matches(✓) = 41 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	0	0	0	41	0	0	0	100	Global

SEMESTER - IV

Course Code: 20PCM4CC12
Instruction Hours: 6
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – XII ACCOUNTING FOR MANAGEMENT

Objectives:

1. To acquaint the students with the applicability of financial statements for decision making
2. To develop the skills for preparation, analysis and interpretation of financial statements and to enable the students to take decisions using management accounting tools
3. To teach the mechanics of preparation of cash flow and funds flow statements and To understand standard costing and variance analysis.

Learning Outcomes:

1. Have a good understanding of the applicability of financial statements for decision making
2. Gain knowledge of preparation, analysis and interpretation of financial statements
3. Describe the usage of management accounting tools
4. Prepare cash flow and funds flow statements
5. Gain knowledge of CVP and BEP analysis

UNIT I

Management Accounting: Meaning, Scope, Importance and Limitations-Management Accounting Vs Cost Accounting-Management Accounting Vs Financial Accounting.

UNIT II

Analysis and Interpretation of Financial Statements-Nature and Objectives- Importance - Tools-Methods, Comparative Statements, Common Size Statement and Trend Analysis - Ratio Analysis

UNIT III

Fund flow statements –Cash flow statements.

UNIT IV

Standard Costing- (Material and Labour Variance Only) –Budget & Budgetary control – Production Budget –Material Procurement budget - Cash Budget – Flexible Budget – ZBB-Capital Budgeting.

UNIT V

Marginal costing –Absorption costing –CVP Analysis-Break-even Analysis-Manual Applications in Decision Making.

(Theory: 25%, Problem: 75%)

Text Book(s):

1. Khan M Y & Jain P K (2014), Management Accounting, Tata McGraw Hill, New Delhi
2. MaheswariSN, (2014), Management Accounting, Sultan Chand & Sons, NewDelhi
3. Murthy A and Gurusamy S, (2017), Management Accounting, Vijay Nicole Imprints, Chennai
4. Jain SP and Narang K.L, (2012), Cost Accounting, Kalyani Publishers,Mumbai

Reference Book(s):

1. Murthy A and Gurusamy S, (2017), Cost Accounting, Vijay Nicole Imprints,Chennai
2. Martin S. Fridson, Fernando Alvarez, (2012), Financial Statement Analysis: A Practitioner's Guide, Wiley, NewDelhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20PCM4CC12	ACCOUNTING FOR MANAGEMENT					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓		✓	✓		✓	
CO2	✓	✓	✓		✓		✓	✓		✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO5	✓		✓		✓			✓	✓	✓	
Number of Matches(✓) = 38 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50

Relationship	Very Poor	Poor	Moderate	High	Very High
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Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
24	8	0	6	10	33.33	0	25.00	41.66	Global

SEMESTER - IV

Course Code: 20PCM4CC13

Instruction Hours: 6

Credits: 5

Exam Hours: 3

Internal Marks: 25

External Marks: 75

CORE COURSE – XIII APPLIED E –COMMERCE

Objectives:

1. To enable the students to learn the basics of electronic commerce
2. To introduce students on essential knowledge on Network Infrastructure
3. To enable the students to gain applications knowledge on electronic commerce

Learning Outcomes:

1. Gain an introductory knowledge on electronic commerce
2. Describe about knowledge on Network Infrastructure
3. Gain applications knowledge on electronic commerce
4. Gain knowledge on security framework
5. Gain essential knowledge on directory services and Cyber laws

Unit I

Electronic Commerce and its Benefits– Impact of Electronic Commerce – Classification of Electronic Commerce – Applications of Electronic Commerce Technologies – Business Models – Architectural Framework.

Unit II

Network Infrastructure – Local Area Networks – Wide Area Network – Intranet, Extranet and Internet – TCP/IP Reference Model – Domain Name Systems – Internet Industry Structure - Information Distribution and Messaging - File Transfer Protocol Applications – Electronic Mail – World Wide Web Server – HTTP – Web servers Implementations.

Unit III

Consumer Oriented Application - Mercantile Models from the Consumer's perspective – Types of Electronic Payment System - Digital Token based Electronic Payment Systems- Smart Cards -**Electronic Payments**- Designing Electronic Payment system.

Unit IV

Security Policy, Procedures and Practices – Site Security – Protecting the Network – Firewalls – Securing the Web Service - Security Network Transaction – Transaction Security – Cryptology – Cryptology Algorithms –Public Key Algorithm – Authentication Protocols – Digital Signatures – Electronic Mail Security – Security Protocols for Web Commerce

Unit V

Search Engines and Directory Services – Information Directories – Internet Advertising – Electronic commerce Applications - Cyber Law – Introduction – Concept of Cyberspace – Cyber Law in electronic commerce contract Aspects – Electronic Governance – Drupal.

Text Book(s):

1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.
2. Jaiswal.S. (2000). E-Commerce I(Electronic Communication for Business). New Delhi: Galgotia Publications Pvt. Ltd.
3. Kalakota, R., & Whinston, A. B. (2002). Frontiers of Electronic Commerce. New Delhi: Pearson Education India.
4. Rayudu, C. (2010). E-Commerce and E-Business. Mumbai: Himalaya Publishing House

Reference book(s):

1. Rayport, & Jaworeski, B. J. (2009). Introduction to E-Commerce. Noida , UP: McGraw Hill Publishing Company Limited.
2. Tomasi, W. (2008). Electronic Communication Systems Fundamentals Through Advanced. New Delhi: Pearson Education

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20PCM4CC13	APPLIED E – COMMERCE					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓		✓		✓	✓		✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO5	✓		✓		✓			✓	✓	✓	
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total	Number of Topics Focus on	% of Topics Focus on	Course
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Number of Topics									Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	0	1	0	49	0	2.00	0	98.00	Global

SEMESTER - IV

Course Code: 20PCM4EC5:1

Instruction Hours: 6

Credits: 4

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE –V CORPORATE SOCIAL RESPONSIBILITY

Objectives:

1. To enable the students to gain and understand the significance and importance of corporate social responsibility and its principles and practice in Indian context
2. To teach students the implementation of CSR policy under the Companies Act 2013
3. To gain knowledge on governance of CSR activities

Learning outcomes:

1. Have gained all essential and fundamental knowledge on the principles and practices of CSR in India
2. Acquire the skill of implementing the same in their own enterprises as and when they bring up their start-ups
3. Appreciate governance of CSR activities
4. Have knowledge of monitoring CSR activities
5. Know about CSR standards and audit

Unit I

Meaning, Definition of CSR- Evolution of CSR - CSR in Indian Legislation from global perspective - Principles of CSR - Theories of CSR - CSR and Sustainable Development goals - CSR and Corporate Governance- Drivers of CSR - Concept of Charity- Corporate Citizenship - Corporate Philanthropy

Unit II

CSR Policy - Constitution of CSR committee and its composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Committee; CSR Policy - CSR Expenditure; CSR Activities - Boards Responsibilities towards CSR Regulatory requirement of CSR Compliance in India - guidelines and notifications issued by the Ministry from time to time - Penalty for non- compliance of section 135

Unit III

Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board meeting - Board's responsibility towards CSR - CSR project management approach - Evaluation of CSR projects - CSR stakeholder communication, dialogue and engagement - CSR and risk Management - CSR as Organizational Brand Building.

Unit IV

CSR process monitoring; Situation monitoring - beneficiary monitoring; organizational monitoring - financial monitoring; compliance monitoring; result monitoring- Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities - CSR Committee and Board level review of CSR performance - CSR Reporting

Unit V

CSR Audit - various issues relating to CSR Audit - Preparing and filing of annual CSR report - Sustainability of CSR Audit -Developing a CSR Audit programme - CSR audit checklist - benefits of CSR audit - Review of successful corporate initiatives and challenges of CSR - CSR Ratings, CSR awards. Social Accountability 8000(SA8000) - Indian Standard Organization (ISO-26000-2010) - GST component in CSR

Text Book(s):

1. Christopher (2014), Sustainable Value: How the world's leading companies doing well by doing good, Stanford University Press, USA
2. Ilangoan D and Durgadoss R, (2016), Corporate Governance – An Insight, The United Publishers, Mangalore, Karnataka
3. Nancy Lee and Philip Kotler (2011), corporate social Responsibility: doing the most good for your company and your cause, John Wley& Sons, Delhi
4. Sanjay K.Agarwal (2010), Corporate Social Responsibility in India, Sage Publications, Delhi

Reference Book(s):

1. Wayne Visser (2017), CSR 2.0 Transforming Corporate Sustainability and Responsibility, Kaleidoscope Futures, London
2. Sanjay K.Agarwal (2016) , Corporate Social Responsibility in India, Sage Publications, Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20PCM4EC5:1	CORPORATE SOCIAL RESPONSIBILITY					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓		✓			✓		✓	✓	
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO4	✓	✓	✓			✓	✓		✓	✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Number of Matches(✓) = 40 Relationship: High											
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
51	0	3	48	0	0	5.88	94.11	0	National

SEMESTER - IV

Course Code: 20PCM4EC5:2
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ELECTIVE COURSE –V BUSINESS ANALYTICS

Objectives:

1. To enable students to learn the basics of business data analytics platforms and to teach quantitative analysis including sampling etc
2. To learn advanced statistical techniques such as multivariate analysis etc
3. To gain an understanding of the nuances of data mining and to teach the techniques of regression analysis

Learning Outcomes:

1. Gain an understanding of the basics of business data analytics platforms
2. Gain knowledge of quantitative analysis including sampling etc
3. Learn advanced statistical techniques such as multivariate analysis etc
4. Describe the nuances of data mining
5. Gain knowledge of techniques of regression analysis

UNIT I

Visualizing Data - Describing and Summarizing Data - Challenges of Conventional Systems - Intelligent Data Analysis - Analytic Methodologies or Techniques Used in Logical Analysis

UNIT II

Sampling Methods and Estimation – Probability Distributions - Descriptive Statistics - Inferential Statistics - Hypothesis Testing, Explanatory and Predictive Models, and Fact-Based Management to Drive Decisions and Actions – Tools -Analysis vs Reporting.

UNIT III

Two Independent Samples Tests - K Related Samples Tests - Measures of Correlation and Association - Multivariate Nonparametric Test for Interdependence - Probability and Decision Making Under Uncertainty - Normal, Binomial, Poisson, and Exponential Distributions

UNIT IV

Importing Data into Excel - SQL - Analysis of Variance and Experimental Design - Statistical Process Control - Statistical Reporting - Foundations, Methods, Interpretations in Excel – R – STATA – PSPP – EVIEWS – Machine Learning.

UNIT V

Estimating Relationships - Linear versus Nonlinear Relationships - Statistical Inference - Time Series Forecasting - Introduction to Optimization and Simulation Modeling – Optimization and Simulation Model - Decision Support System

Text Book(s):

1. Bowerman, B. (2016). Business Statistics in Practice: Using Data, Modeling, and Analytics. McGraw-Hill Higher Education
2. Christian Albright, Wayne L. Winston (2015). Business Analytics : Data Analysis and Decision Making 5th Edition, CENGAGE
3. Cliff, T. (2014). Exploratory Data Analysis in Business and Economics: An Introduction Using SPSS. Stata, and Excel: Springer, New York, New York, 215
4. Gert H. N. Laursen, JesperThorlund (2018). Business Analytics for Managers, 2ed: Taking Business Intelligence Beyond Reporting, Wiley

Reference Book(s):

1. Kumar, U. D. (2017). Business Analytics the Science of Data-Driven Decision Making. Wiley
2. Jensen, C. (2017). Data Science for Business: Data Analytics Guide with Strategies and Techniques
3. Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20PCM4EC5:2	BUSINESS ANALYTICS					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓		✓	
CO2	✓	✓	✓	✓	✓		✓	✓		✓	
CO3	✓	✓		✓	✓			✓	✓	✓	
CO4	✓	✓	✓	✓		✓		✓	✓	✓	
CO5	✓	✓	✓		✓	✓		✓	✓	✓	
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number	Number of Topics Focus on	% of Topics Focus on	Course Category
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of Topics									Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	0	0	14	23	0	0	37.83	62.16	

SEMESTER - IV

Course Code: 20PCM4EC5:3

Instruction Hours: 6

Credits: 4

Exam Hours: 3

Internal Marks: 25

External Marks: 75

ELECTIVE COURSE –V RETAIL MARKETING

Objectives:

1. To help explore the students to know the of retailing and other basic thing
2. To help the students to understand the layout and positioning of retail store
3. To reveal the entire strategies related with retail marketing.

Learning Outcomes:

1. Gain knowledge of retailing and other basic thing
2. Understand the layout and positioning of retail store
3. Reveal their understanding of the entire strategies related with retail marketing.
4. Evaluate the customer relationship management
5. Highlight the retail channel management

UNIT I

Introduction, meaning, definition and significance of retailing – Characteristics of retailing- Product retailing Vs service retailing- Indian Vs Global scenario-Future prospective of retailing in India- Micro and Macro environmental influences on retail environment –Retail consumer buying process –Buying behaviour – Segmentation – Positioning.

UNIT II

Different types of retail store– ownership based – store based, non-store based, web based – franchising in retailing - retail location – factors affecting retail location decision – layout and design -interior & exterior – positioning of retail shops.

UNIT III

Retail strategies - Differentiation strategies - growth strategy - expansion strategy - pricing strategy

UNIT IV

Integrated marketing process - tools of IMC, upcoming tools of IMC, customer relationship management in retailing –Benefits of retail marketing - management of retail - principle of Customer Relationship management strategies - components of customer relationship management – customer relationship management & royalty programme-customers service in retailing

UNIT V

Rural retailing – an overview of the India rural market - challenges in Indian rural market, periodic markets - rural retail players in India - Rural retailing strategies - Retail channel management - Retail sales promotion techniques – e retailing in India –role of information technology in retailing- electronic data exchange – bar coding – electronic payment system.

Text Book(s):

1. Andrew J.Navman and Peter Cullon, Retailing Environment, Thomson & Organization
2. Berman, Retail Management 8thEdn., Prentice Hall of India
3. David Gilbert (2003), Retail Marketing Management, Dorling Kindersley (India) Pvt.Ltd., New Delhi.
4. Hustafa, Retail Marketing, Himalaya Publishing House, Mumbai

Reference Book(s):

1. Malcolm Sullivan, Retail Marketing, Sultanchand, New Delhi.
2. Sivakumar (1997), Retail Management, Excel Books, New Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20PCM4EC5:3	RETAIL MARKETING					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO2	✓	✓		✓			✓		✓	✓	
CO3	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO5	✓	✓	✓	✓				✓	✓		
Number of Matches(✓) = 39 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on	% of Topics Focus on	Course Category Based on %

	Local	Regional	National	Global	Local	Regional	National	Global	
44	22	0	7	15	50.00	0	15.90	34.09	Local

SEMESTER - IV

Course Code: 20PCM4CC14
Instruction Hours: 6
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE – XIV INTERNATIONAL BUSINESS

Objectives:

1. To teach the basics of international business and to acquaint students on the international trading environment
2. To gain an understanding on the multinational enterprises and to learn the various aspects of international financial management
3. To enable the students to gain an understanding on the recent developments in international business

Learning Outcomes:

1. Gain knowledge on the basics of international business
2. Get an acquaintance on the international trading environment
3. Understand the multinational enterprises
4. Get the description of various aspects of international financial management
5. Gain an understanding on the recent developments in international business

UNIT I

International business: meaning, features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.

UNIT II

International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organizations.

UNIT III

Multinational enterprises: meaning, features - Impact of the Multinational Enterprise - Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments

UNIT IV

International Financial Management: meaning, role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.

UNIT V

Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management - International Logistics and Distribution – Designing Organizations for International Environment.

Text Book(s):

1. Anant K, Sundaram J, Steward Black, (2010), The International Business Environment – Text And Cases, Prentice Hall of India Private Limited, New Delhi
2. Apte, P.G, (2014), International Financial Management, Tata McGraw Hill, New Delhi
3. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi.
4. John D. Daniels & Lee H Radebough, (2009), International Business, Wesley Publishing Company, New Delhi

Reference Book(s):

1. Roger Bennett, (2011), International Business, Pearson Education, New Delhi
2. G.Thomos M.Hult (2016) International Business, Pearson Education, New Delhi

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
IV	20PCM4C C14	INTERNATIONAL BUSINESS					6	4				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	PO 1	PO 2	PO 3	PO 4	PO 5	PS O1	PS O2	PS O3	PS O4	PS O5		
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO2	✓	✓	✓	✓		✓	✓			✓		
CO3	✓	✓		✓	✓	✓	✓		✓	✓		
CO4	✓	✓	✓	✓	✓		✓	✓		✓		
CO5	✓	✓	✓		✓	✓	✓	✓		✓		
Number of Matches(✓) = 40 Relationship: High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
36	0	0	0	36	0	0	0	100	Global

,THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS), PERAMBALUR

COURSE STRUCTURE FOR M.PHIL UNDER CBCS

SUBJECT: COMMERCE

(Applicable to the candidates admitted from the academic year 2020-21 Onwards)

Programme Structure

Sem-ester	Code	Course	Subject Title	Exam Hours	Credit	Int	Ext	Total
I	20MPCM1CC1	CC1	Research Methodology	3	4	25	75	100
I	20MPCM1CC2	CC2	Advanced Business Management	3	4	25	75	100
I	20MPCM1CC3	CC3	Teaching & Learning Skills	3	4	25	75	100
I	20MPCM1CC4	CC4	Paper on topic of Research (To be framed by the Guide)	3	4	25	75	100
II	20MPCM2DW	---	Dissertation(Viva-Voce-50,Project-150)		8	-	-	200
			TOTAL		24			600

CORE COURSE I

RESEARCH METHODOLOGY

Code: 20MPCM1CC1

Credit: 4

Max.Marks: 75

Objective:To enable the students to understand the basic concepts of research methods and to have
Quest for social sciences research.

Unit I

Research : Meaning –Definition -Objectives - Motivation - Concept - Purpose- Types of Research –Steps in Research –Characteristics of Scientific Research -Research ethics - Selection and formulation of a research problem - Review of Literature.

Unit –II

Preparation of Research Design - Concept and Importance - Steps involved in Research Design - Features of Good Research- Case Design - Survey Design - Sampling techniques- Sampling Design for Analytical and Descriptive Research Sampling - Meaning -Methods and their applications - Sample size and sampling errors - Methods of data collection –Primary data , Secondary data - Sources, Techniques –Questionnaire , interview schedule.

Unit III

Pre testing–Pilot Study –Data processing : Meaning, Steps - Analysis of data –Interpretation of data through SPSS - Correlation –Partial and multiple –Regression –Partial and Multiple - Time series analysis (Problem and Theory)

Unit IV

Hypothesis –Concept, steps, sources –Testing of hypothesis –Chi –Square test, ‘t’ and ANOVA - One way and two way classification (Problem and Theory)

Unit V

Report Writing : Types of reports –contents of report – Style of reporting – Steps in drafting reports - Footnotes and bibliography writing - Webliography.

(Theory:60%,Problem:40%)

TEXT BOOKS RECOMMENDED :

1. Research Methodology –Dr. P. Ravilochanan –Margham Publications, Chennai
2. Business Research concepts and practice –International company (1969) –Robert G. Murdick.
3. Research in Social Science-Pattenshetti. –Sultan Chand & Sons.
4. .Social Research –by Kotari.
5. Research Methodology –Patten chetty –Rainbow Publications.
6. Research Methodology –P.Saravanavel –Kidap Publications

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
49	6	7	6	30	12.24	14.28	12.24	61.22	Global

CORE COURSE II

ADVANCED BUSINESS MANAGEMENT

Code: 20MPCM1CC2Credit: 4

Max.Marks: 75

Objective: At the end of the Course, Students shall be able to learn the Concepts of Management in general, financial management, Human Resource Management, Marketing Management & Strategic Management and shall be able to identify issues in the above areas.

Unit I

Financial Management : Financing decisions–Shareholder value Analysis-Functions of Financial Management- Theories of capital structure–Designing Capital Structure - Capital Structure Planning-Dividend Policy and Practices - Financial leverage - EBIT–EPS analysis –Capital Structure Planning in Practice

Unit II

Human Resources Management: Recruitment Management –Sources of Recruitment - Training and Development– Reward Management - 360 Degree Feedback–Welfare Measures –Performance Management – Employee Maintenance and Separation- Strategic Human Resources Management –Global Human Resources Management - Recent Trends in HRM- HR Audit - E-HRM.

Unit III

Marketing Management: Marketing Research Objectives- Methods–Retail Management- Consumer shopping behavior –Global Marketing –product strategy and organization for Global marketing –Recent Trends in marketing - E-marketing –Marketing of services -Issues in E marketing

Unit IV

Strategic Management: Meaning - Scope-Strategic Decision Making Process in Strategy formulation - Mission-Vision - Linking Vision and Mission with Company Values - Objectives- Strategy Implementation - Growth Strategy-Expansion Strategy - Diversification Strategy - Strategy Alliances-Mergers and acquisitions.

Unit V

Financial Markets: Capital Market–Instruments–Equities debit and derivatives–Features of Financial Derivatives- Primary Market–Issue methods - Market intermediaries –Secondary Market –Practices of Indian Companies-Mutual Funds.

(Theory Only)

TEXT BOOKS RECOMMENDED:

1. S.N. Maheswari, Financial Management, Sultan Chand
2. Dwivedi R.S., Human Behaviour and Organisational & IBH
3. Saxsena ,Human Resource Management S –Chand sons
4. R.S.N. Pillai and Pagavathy, Modern Marketing S –Chand sons
5. V.A. Avodhani, Marketing of Financial Services
6. Francis Cherunilam, strategic Management.

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
57	9	6	25	17	15.78	8.77	43.85	35.08	National

CORE COURSE III

TEACHING AND LEARNING SKILLS

Code:20MPCM1CC3 Credit: 4

Max. Marks: 75

Objectives:

- Acquaint different parts of computer system and their functions
- Understand the operations and use of computers and common Accessories
- Develop skills of ICT and apply them in teaching learning context and Research
- Appreciate the role of ICT in teaching, learning and Research
- Acquire the knowledge of communication skill with special reference to its elements, types, development and styles
- Understand the terms communication Technology and Computer mediated teaching and develop multimedia /e- content in their respective subject
- Understand the communication process through the web
- Acquire the knowledge of Instructional Technology and its Applications
- Develop different teaching skills for putting the content across to targeted audience

Unit I : Computer Application Skills

Information and Communication Technology (ICT): Definition, Meaning, Features, Trends – Integration of ICT in teaching and learning – ICT applications: Using word processors, Spread sheets, Power point slides in the classroom – ICT for Research: On-line journals, e-books, Courseware, Tutorials, Technical reports, Theses and Dissertations-- **ICT for Professional Development**: Concept of professional development - institutional efforts for competency building - Individual learning for professional development using professional networks - OERs, technology for action research, etc.

Unit II : Communications Skills

Communication: Definitions – Elements of Communication: Sender, Message, Channel, Receiver, Feedback and Noise – Types of Communication: Spoken and Written; Non-verbal communication – Intrapersonal, interpersonal, Group and Mass communication – Barriers to communication: Mechanical, Physical, Linguistic & Cultural – Skills of communication: Listening, Speaking, Reading and Writing – Methods of developing fluency in oral and written communication – Style, Diction and Vocabulary – Classroom communication and dynamics.

Unit III : Pedagogy

Instructional Technology: Definition, Objectives and Types – Difference between Teaching and Instruction – Lecture Technique: Steps, Planning of a Lecture, Delivery of a Lecture – Narration in tune with the nature of different disciplines – Lecture with power point presentation - Versatility of Lecture technique – Demonstration: Characteristics, Principles, planning Implementation and Evaluation – Teaching-learning Techniques: Team Teaching, Group discussion, Seminar, Workshop, Symposium and Panel Discussion.

Unit IV : E- Learning, Technology Integration and Academic Resources in India

Concept and types of e-learning (synchronous and asynchronous instructional delivery and means), m-learning (mobile apps); blended learning; flipped learning; E-learning tools (like LMS; software's for word processing, making presentations, online editing, etc.); subject specific tools for e-learning; awareness of e-learning standards- Concept of technology integration in

teaching- learning processes; frameworks guiding technology integration (like TPACK; SAMR); Technology Integration Matrix- Academic Resources in India: MOOC, NMEICT; NPTEL; e-pathshala; SWAYAM, SWAYAM Prabha, National academic depository, National Digital Library; e-Sodh Sindhu; virtual labs; eYantra, Talk to a teacher, MOODLE, mobile apps, etc.

Unit V : Skills of Teaching and Technology based assessment

Teaching skills: Definition, Meaning and Nature- Types of Teaching Skills: Skill of Set Induction, Skill of Stimulus Variation, Skill of Explaining, Skill of Probing Questions, Skill of Black Board Writing and Skill of Closure – Integration of Teaching Skills – Evaluation of Teaching Skills- **Technology for Assessment:** Concept of assessment and paradigm shift in assessment; role of technology in assessment ‘for’ learning; tools for self & peer assessment (recording devices; e- rubrics, etc.); online assessment (open source software’s; e-portfolio; quiz makers; e- rubrics; survey tools); technology for assessment of collaborative learning like blogs, discussion forums; learning analytics

References

1. Bela Rani Sharma (2007), Curriculum Reforms and Teaching Methods, Sarup and sons, NewDelhi
 2. Brandon Hall , E-learning, A research note by Namahn, found in:www.namahn.com/resources/.../note-e-learning.pdf, Retrieved on 05/08/2011
 3. Don Skinner (2005), Teacher Training, Edinburgh University Press Ltd., Edinburgh
 4. Information and Communication Technology in Education: A Curriculum for schools and programmed of Teacher Development, Jonathan Anderson and Tom Van Weart, UNESCO,2002.
 5. Jereb, E., &Šmitek, B. (2006). Applying multimedia instruction ine- learning. Innovations in Education & Teaching International, 43(1),15-27.
 6. Kumar, K.L. (2008) Educational Technology, New Age International Publishers, NewDelhi.
 7. Learning Managementsystem : https://en.wikipedia.org/wiki/Learning_management_system, Retrieved on 05/01/2016
 8. Mangal, S.K (2002) Essential of Teaching – Learning and Information Technology, Tandon Publications,Ludhiana.
 9. Michael,D and William (2000), Integrating Technology into Teaching and Learning: Concepts and Applications, Prentice Hall, Newyork.
 10. Pandey,S.K (2005) Teaching communication, Commonwealth Publishers, NewDelhi.
 11. Ram Babu,A abd Dandapani,S (2006),Microteaching (Vol.1 &2), Neelkamal Publications,Hyderabad.
 12. Singh,V.K and Sudarshan K.N. (1996), Computer Education, Discovery Publishing Company, NewYork.
 13. Sharma,R.A., (2006) Fundamentals of Educational Technology, Surya Publications,Meerut
 14. Vanaja,M and Rajasekar,S (2006), Computer Education, NeelkamalPublications,Hyderabad.
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Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
34	10	8	5	11	29.41	23.52	14.70	32.35	Global

B.COM COMPUTER APPLICATIONS
Course Structure and Syllabus

(For the candidates admitted from the academic year 2020-2021 onwards)

CHOICE BASED CREDIT SYSTEM (CBCS)



THANTHAI HANS ROEVER COLLEGE(AUTONOMOUS)

(Approved by NAAC, Affiliated to Bharathidasan Univer

ELAMBALUR, PERAMBALUR – 621 220



Thanthai Hans Roever College (Autonomous), Elambalur, Perambalur - 621 220
B.Com., Computer Applications –UG Course Structure under CBCS
(For the candidates admitted from the academic year 2020-2021 onwards)

Semester	Part	CourseCode	TitleoftheCourse	Ins. Hours/ Weeks	Credits	Exam Hours	CIA (Max)	ESE (Max)	Total (Max)
1	I	20UT1	Tamil-I(Ikkallallakiyam,Cheyul,Ka vithai,Urainadai,IlakkiyaVar alaru)	6	3	3	25	75	100
1	II	20UE1	Communicative English-I	6	3	3	25	75	100
1	III	20UCC1CC1	Financial Accounting-I	5	4	3	25	75	100
1	III	20UCC1CC2	Business Economics	5	4	3	25	75	100
1	III	20UCC1AC1	Fundamentals Of Computers Theory	2	2	2	15	45	60
1	III	20UCC1AC1P	Fundamentals of Computers Practical	2	1	1	10	30	40
1	III	20UCC1PE1	Stream-D –Professional English for Commerce-I	2	2	3	25	75	100
1	IV	20UVE	Value Education	2	2	3	25	75	100
Total				30	21	-	-	-	700
2	I	20UT2	Tamil-II (IdaikallaIlakiyam,Cheyul,Nad agam, Puthinam,IlakkiyaVaralaru)	6	3	3	25	75	100
2	II	20UE2	Communicative English-II	6	3	3	25	75	100
2	III	20UCC2CC3	Business Statistics	5	4	3	25	75	100
2	III	20UCC2CC4	Office Automation Theory	3	3	2	15	45	60
2	III	20UCC2CC4P	Office Automation Practical	2	1	1	10	30	40
2	III	20UCC2AC2	Internet Theory	3	2	2	15	45	60
2	III	20UCC2AC2P	Internet Practical	1	1	1	10	30	40
2	III	20UCC2PE2	Stream-D-Professional English for Commerce-II	2	2	3	25	75	100
2	IV	20UES	Environmental Studies	2	2	3	25	75	100

Total				30	21	-	-	-	700
3	I	20UT3	Tamil-III (Kappiyangal)	6	3	3	25	75	100
3	II	20UE3	Communicative English-III	6	3	3	25	75	100
3	III	20UCC3CC5	Financial Accounting-II	6	5	3	25	75	100
3	III	20UCC3CC6	Principles Of Marketing	6	5	3	25	75	100
3	III	20UCC3AC3	Fundamentals Of Programming in C Theory	2	3	2	15	45	60
3	III	20UCC3AC3P	Fundamentals of Programming in C Practical	2	1	1	10	30	40
3	IV	20UCC3NME1:1 (OR) 20UCC3NME1:2	Principles of Accountancy(or)Management Concepts	2	2	3	25	75	100
Total				30	22	-	-	-	600
4	I	20UT4	Tamil-IV(Sangallakiyam-Pothukatturai)	6	3	3	25	75	100
4	II	20UE4	Communicative English-IV	6	3	3	25	75	100
4	III	20UCC4CC7	Cost Accounting	5	5	3	25	75	100
4	III	20UCC4AC4	Software Development with Visual Basic	4	3	3	25	75	100
4	III	20UCC4CC8	Principles of Management	5	4	3	25	75	100
4	IV	20UCC4NME2:1 (OR)20UCC4NME2:2	Multimedia Technology(or)Mutual Funds	2	2	3	25	75	100
4	IV	20UCC4SBE1	Customer Relationship Management	2	2	3	25	75	100
Total				30	22	-	-	-	700
5	III	20UCC5CC9	Income Tax Law & Practice	5	4	3	25	75	100
5	III	20UCC5CC10	Management Accounting	5	5	3	25	75	100
5	III	20UCC5CC11	Entrepreneurial Development	5	5	3	25	75	100
5	III	20UCC5CC12	Web Designing	5	5	3	25	75	100

5	III	20UCC5MBE1	E-Commerce	4	4	3	25	75	100
5	IV	20UCC5SBE2	Auditing	2	2	3	25	75	100
5	IV	20UCC5SBE3	Stock Market Practices	2	2	3	25	75	100
5	IV	20USSD	Soft skill Development	2	2	3	25	75	100
Total				30	29	-	-	-	800
6	III	20UCC6CC13	Corporate Accounting	6	5	3	25	75	100
6	III	20UCC6CC14	Business Law	6	5	3	25	75	100
6	III	20UCC6CC15	Financial Accounting Package-Tally Theory	4	4	2	15	45	60
6	III	20UCC6CC15P	Financial Accounting Package-Tally Practical	2	1	1	10	30	40
6	III	20UCC6MBE2	Management Information System	6	4	3	25	75	100
6	III	20UCC6MBE3	Human Resource Management	5	4	3	25	75	100
6	V	Extension Activities	NSS/NCC/Sports/RedCross	-	1	-	-	-	-
6	V	20UGS	Gender Studies	1	1	3	25	75	100
Total				30	25	-	-	-	600
GrandTotal				180	140				4100

PaperDetails:

TamilPaper-PartI -
 4EnglishPaper-PartII-
 4CoreCoursePaper -
 13Core Course Practical -
 2AlliedCoursePaper -
 1Allied Course Practical-
 3Non-MajorElective -
 2SkillBasedElective -
 3Major Based Elective -
 3Environmental Studies-
 1ValueEducation -
 1Professional English-
 2Soft Skill Development-
 1Gender Studies -1
 Extension Activities -1(Credit Only)

- for those who studied Tamil up to 10th+2 (Regular Stream)
- Syllabus for other Languages should be on par with Tamil at degree level
- those who studied Tamil up to 10th +2 but opt for other languages in degree level under Part-I should study special Tamil in Part-IV
- Extension Activities shall be outside instruction hours

Non Major Elective I&II—for those who studied Tamil under Part-I

i) Basic Tamil-I &II for other language students

ii) Special Tamil I & II for those who studied Tamil up to 10th or +2 but opt for other languages in degree programme

Note:

	Internal Marks	External Marks
1. Theory	25	75
2. Practical	40	60
3. Separate passing minimum is prescribed for Internal and External marks		

NME Papers offered to Other Department

1. 20UCM3NME1:1–Principles of Accountancy
2. 20UCM3NME1:2- Management concepts
3. 20UCM4NME2:1–Multimedia Technology
4. 20UCM4NME2:2–Mutual Funds

FOR THEORY

The passing minimum for CIA shall be 40% out of 25 marks [i.e.10 marks]

The passing minimum for Semester Examinations shall be 40% out of 75 marks [i.e. 30 marks]

FOR PRACTICAL

The passing minimum for CIA shall be 40% out of 40marks [i.e.16 marks]

The passing minimum for Semester Examinations shall be 40% out of 60 marks [i.e. 24marks]

SEMESTER-I

Course Code: **20UCC1CC1**
Instruction Hours: 5
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORECOURSE-I

FINANCIAL ACCOUNTING-I

Objective:

- To enable the students to learn fundamental aspects of financial accounting.
- To enable the students to acquire accounting skills.

Learning Outcomes:

- Know about the concepts, conventions and preparation of trial balance.
- Having knowledge on preparation of Final accounts.
- Have knowledge in the practical applications of depreciation accounting
- Have knowledge in the accounting practice in Consignment and Joint ventures.
- Awareness on preparation of Single entry and conversion method.

Unit-I

Meaning of Accounting - Accounting concepts –conventions- Journal- Ledger- Trial balance –Subsidiary book.

Unit – II

Final Accounts: Steps in the preparation of final Accounts-Difference between Trading and P & L Account- Trading account -Profit & Loss account- Balance sheet with adjustments.

Unit – III

Depreciation - Factors affecting the amount of Depreciation -Methods –Straight line method- Diminishing balance method- Average due date - Account current.

Unit – IV

Accounting for Consignment- Accounting for Joint ventures.

Unit – V

Single entry–Net worth method - conversion method -Difference between Single entry system &Double entry system

Text Book(s):

1. Advanced Accountancy –Dr. Peer Mohamed, Pass Publications.
2. “Financial Accounting”, T.S.Reddy and A.Murthy, Margam publications, Chennai–600017, 7threvisededition2015.

Reference Book(s):

1. Financial Accounting – S.P. Jain & Narang, Kalyani Publications
2. Financial Accounting – T.S. Reddy & Murthy, Margham Publications
3. Advanced Accounts – M.C. Shukla & Grewal, S. Chand Publications.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
I	20UCC1CC1	FINANCIAL ACCOUNTING-I	6	5

Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓		✓	✓
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓			✓		✓	✓	✓	✓	✓
CO4		✓			✓	✓		✓		
CO5	✓	✓	✓		✓	✓	✓		✓	✓
Number of Matches(✓) = 36 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
25	2	2	2	25	8.00	8.00	8.00	100.00	Global

SEMESTER-I

Course Code:20UCC1CC2
Instruction Hours:5
Credits:4

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-II

BUSINESS ECONOMICS

Objectives:

- To expose students to basic micro economic concepts and to apply economic analysis in the formulation of business policies.
- To use economic reasoning to problems of business.

Learning Outcomes:

- Understand the basic concepts of Business Economics. Describe difference Micro and Macro Economics.
- Understand basic concepts of demand and supply and its determinants.
- Understand and estimating production function.
- Understand cost function and the difference between short-run and long- run cost function.
- Understand the Meaning and price-output decisions of monopoly firm, both in short and long-run and concepts of monopolistic competition.

Unit-I

Meaning of business economics- Nature of business economics - Scope of Business Economics–Positive or normative science- Micro - Macro - Basic Economic Problems - Market forces in solving economic problems - Circular Flow of Income and Expenditure.

Unit – II

Concept of Demand - Elasticity of Demand - Types - Revenue Concepts - Total Revenue- Marginal Revenue - Average Revenue and their relationship - Difference between Total Revenue and Marginal Revenue-Concept and Law of Supply- Factors Affecting Supply.

Unit – III

Production Function – Iso Quant curves – Scale of Production – Economic of large scale production – limitations.

Unit – IV

Accounting Costs - Economic Costs - Short Run Cost Analysis: - Fixed Cost –Variable Cost - Total Cost Curves- Average Cost - Marginal Costs - Long Run Cost Analysis:-Economies - Diseconomies of Scale - Long Run Average - Marginal Cost Curves.

Unit –V

Market structure - Equilibrium of Firm and Industry under Perfect Competition - Monopoly - Price Determination under Monopoly - Monopolistic Competition - Price and Output Determination under Monopolistic Competition.

Text Book(s):

1. Business Economics – Dr. S. Sankaran, Margam Publications, Chennai.
2. Managerial Economics-P.L. Mehta, – Analysis, Problems & Cases – Sultan Chand&Sons- NewDelhi–02.

Reference book(s):

1. Textbook of Economic Theory - Stonier and Hague; LongmanGreen and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr.Girijashankar; AtharvaPrakashan, Pune.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course				Hours	Credits			
I	20UCC1CC2	BUSINESS ECONOMICS				5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓		✓		✓		✓		
CO3	✓		✓	✓	✓		✓	✓	✓	✓
CO4	✓	✓	✓		✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓		✓		✓		✓
Number of Matches(✓) = 36 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
40	1	1	28	11	2.5	2.5	70	27.5	National

SEMESTER-I

Course Code:20UCC1ACI
Instruction Hours:2
Credit:2

Exam hours: 2
Theory:60Marks
Internal Marks:15
External Marks:45

ALLIEDCOURSE-I FUNDAMENTALS OF COMPUTERS (THEORY)

Objectives:

- To Know the sound basics of digital computer, system software, networking algorithm development, system analysis and design.
- To enable the students to learn office packages

Learning Outcomes:

- Describe the usage of computers and why computers are essential components in business and society.
- Utilize the Internet Web resources and evaluation – line - business system.
- Solve common business problems using appropriate Information Technology applications and systems.
- Identify categories of programs, system software and applications. Organize and work with files and folders.
- Describe various types of networks network standards and communication software.

UNIT I

Computers – Characteristics of Computers – Generation of Computers - Categories of Commercial Computers – Computer Languages-Computer Hardware - Computer Software - Uses and Importance of Computers – Assembling Language-High level Language.

UNIT II

CPU – Components of CPU – Types of Computer Memory -Memory Input Concepts - Input Device - Output Concepts - Output Devices - Types of Printers .

UNIT III

Magnetic Tapes – Magnetic Disk – Optical Technology – CD – ROM Technology – Operating Systems – OS – DOS .

UNIT IV

Create E-mail Account – Sending E-mail – Reading Inbox- Replying and Deleting- Mailing to more than one person- Forwarding Mail.

UNIT V

Browsing –Search Engines – Downloading - e – Books – Downloading - e – journals – Downloading Study Materials – Advantages and Limitations of Browsing .

Text Book(s):

1.a.S.Jaiswal,“IT

Today”,Galgotiapublicationprivateltd.,NewDelhi.2.b.ComputerFundam

entalsby P.K.Sinha

Reference Books(s):

1.a.Fundamentals of computers,E.Balagurusamy,TMH,secondreprint2010.b.BPeterMitche
 2.b.Suresh KBasendra,“ComputersToday”,GalgotiapublicationprivateLtd.,
 NewDelhi.3.c.FundamentalsofComputers, by V.Rajaraman.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	20UCC1ACI	FUNDAMENTALS OF COMPUTERS (THEORY)					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO3	✓	✓			✓		✓	✓		✓	
CO4	✓	✓		✓	✓		✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓		✓	✓	✓	
Number of Matches (∩)=40 Relationship: High.											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	4	4	4	27	10.3	10.3	10.3	69.2	Global

SEMESTER-I

Course Code:**20UCC1ACIP**

Instruction Hours:2

Credit:1

Practicals:40Marks

InternalMarks:10

ExternalMarks:30

ALLIEDCOURSE-I.FUNDAMENTALS OF COMPUTERS (PRACTICALS)

List of Practicals :

1. E-mail sending
2. Reading, Replaying and Deleting
3. Mail to more than one Person
4. Sending folder
5. Forwarding a mail
6. Checking the spelling and attaching a Signature.
7. Managing the Address Book

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	20UCC1ACIP	FUNDAMENTALS OF COMPUTERS (PRACTICALS)					2	1				
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓		
CO2	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO3	✓	✓			✓		✓	✓		✓		
CO4	✓	✓		✓	✓		✓	✓		✓		
CO5	✓	✓	✓	✓	✓	✓		✓	✓	✓		
Number of Matches(l)=40 Relationship: High.												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
7	7	0	0	0	100	0	0	0	Local

SEMESTER – I

Course Code: 20UCC1PE1
Instruction Hours: 2
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT –I

Course Outcomes:

1. Recognise their own ability to improve their own competence in using the language
2. Use language for speaking with confidence in an intelligible and acceptable manner
3. Understand the importance of reading for life
4. Read independently unfamiliar texts with comprehension
5. Understand the importance of writing in academic life
6. Write simple sentences without committing error of spelling or grammar

2. UNIT 1: COMMUNICATION

Listening: Listening to audio text and answering questions - Listening to Instructions

Speaking: Pair work and small group work.

Reading: Comprehension passages –Differentiate between facts and opinion

Writing: Developing a story with pictures.

Vocabulary: Register specific - Incorporated into the LSRW tasks

3. UNIT 2: DESCRIPTION

Listening: Listening to process description - Drawing a flow chart.

Speaking: Role play (formal context)

Reading: Skimming/Scanning-

Reading passages on products - equipment and gadgets.

Writing: Process Description –Compare and Contrast Paragraph-Sentence

Definition and Extended definition- Free Writing.

Vocabulary: Register specific - Incorporated into the LSRW tasks.

4. UNIT 3: NEGOTIATION STRATEGIES

Listening: Listening to interviews of specialists - Inventors in fields (Subject

specific) **Speaking:** Brainstorming - (Mind mapping) - Small group discussions

(Subject- Specific) **Reading:** Longer Reading text.

Writing: Essay writing (250 words)

Vocabulary: Register specific - Incorporated into the LSRW tasks

5. UNIT 4: PRESENTATION SKILLS

Listening: Listening to lectures.

Speaking: Short talks.

Reading: Reading Comprehension passages

Writing: Writing Recommendations -
Interpreting Visuals inputs

Vocabulary: Register specific -Incorporated into the LSRW tasks

6. UNIT 5: CRITICAL THINKING SKILLS

Listening: Listening comprehension- Listening for information.

Speaking: Making presentations - (with PPT- practice).

Reading: Comprehension passages –Note making -
Comprehension - Motivational article on Professional
Competence - Professional Ethics and Life Skills)

Writing: Problem and Solution essay– Creative writing –Summary writing

Vocabulary: Register specific - Incorporated into the

LSRW tasks Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
I	20UCC1PE1	Professional English for Commerce and Management-I	2	2						
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓
Number of Matches(✓) = 45 Relationship: Very High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
51	15	8	19	9	29.4	15.7	37.3	17.6	National

SEMESTER-II

Course Code: **20UCC2CC3**
Instruction Hours: 5
Credits: 4

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE- III. BUSINESS STATISTICS

Objective:

- To promote the skill of applying statistical techniques in business.
- To enable the students to apply the statistical tools in analysis and interpretation of data.

Learning Outcomes:

- Acquire knowledge about averages to be used in Business Research.
- Gain knowledge about Standard Deviation.
- Gain knowledge about the application of Correlation and skewness.
- Knowledge in Measures of Trend and its application of Regression analysis.
- The students will get an in-depth knowledge about Index Numbers.

Unit-I

Introduction of statistics - Tabulation - Classification – Diagrams- graphs.

Unit – II

Measure of Central Tendency: Mean-Median-Mode-Geometric Mean-Harmonic Mean.

Unit – III

Measures of Dispersion: Range -Quartile deviation – Mean deviation – Standard deviation –Co-efficient of variation.

Unit – IV

Correlation – Rank Correlation-Co-efficient of concurrent deviation-Regression analysis-Time Series Analysis.

Unit – V

Index numbers– Price Index numbers - Cost of living index number.

Text book(s):

1. Statistics – R.S.N. Pillai & Bhagavathi, Sultan chand publications.
2. S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.

Reference Book(s):

1. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
2. V.K. Kapoor – Operations Research Techniques for Management -Sultan chand & Sons, Delhi.
3. Statistical methods – S.P. Gupta, Sultan chand Publications.

(Theory: 25%, Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
III	20UCC2CC3	BUSINESS STATISTICS	6	5

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓		✓	✓		✓	✓	✓
CO2		✓		✓		✓	✓			✓
CO3	✓		✓	✓				✓	✓	
CO4		✓			✓	✓	✓		✓	✓
CO5	✓		✓	✓	✓	✓	✓	✓	✓	✓
Number of Matches(✓) = 33 Relationship: Moderate										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	0	23	0	0	0	100	Global

SEMESTER-II

Course Code: **20UCC2CC4**
Instruction Hours: 3
Credits: 3

Exam Hours: 2
Internal Marks: 15
External Marks: 45

CORECOURSE - IV OFFICE AUTOMATION (THEORY)

Objective:

- To Know the knowledge about the office automation and the features of MS – Office 2007.
- To provide an in-depth training in use of office automation, internet and internet tools. The course also helps the candidates to get acquainted with IT.

Learning Outcomes:

- Describe the usage of computers and why computers are essential components in business and society.
- Microsoft Office, including, word, power point, excel, access and outlook.
- Solve common business problems using appropriate Information Technology applications and systems.
- Identify categories of programs, system software and applications. Organize and work with files and folders.
- Describe various types of networks network standards and communication software.

UNIT: I

MS-Word: Attributes of MS Word-Creating and Saving a Word document – Applying basic formatting document- Creating document-Paragraph Alignment-Working with styles – Working with tables – Mail merge – Spelling and Grammar – Advantages of MS word.

UNIT: II

MS-Excel: Spread Sheets - Applications- Creating and Saving an Excel work book - adding and formatting data in cells – working with tables and chart – Formulas and Functions–Formatting Spreadsheets.

UNIT: III

MS – Power Point: Creating and Saving Presentation - Basics of presentation - running and setting up a presentation – Enhancing Power Point presentations – Custom animations.

UNIT: IV

MS – Outlook: Configuring an Outlook account - Outlook user interface - arranging items in content pane

composing and sending messages - reading messages - forwarding messages - managing contacts

MS Access: Introduction to Access - Creating a Simple Database and Tables -Entering and Editing Data – Finding-Sorting -Displaying Data.

TextBook (s):

1. SanjaySaxena: MS – Office 2007in a Nutshell, Vikas Publishing House Pvt Ltd.,
2. Introduction to information technology – Pearson III edition

Reference Books (s):

- 1.Sanjay Saxena: MS-Office 2007 in a Nutshell, Vikas Publishing House Pvt Ltd.,
2. Peter Norton’s Introduction to Computers – Second Edition
- 3.Comdex Computer Course Kit – Vikas Gupta

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCC2CC4	OFFICE AUTOMATION (THEORY)					3	3			
CourseO utcomes(COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓		✓			✓	✓	
CO3	✓	✓		✓	✓		✓	✓	✓		
CO4	✓	✓	✓		✓	✓		✓		✓	
CO5	✓	✓	✓	✓	✓		✓		✓	✓	
Number of Matches (l)= 38 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	5	4	5	20	15.2	12.1	15.2	60.6	Global

SEMESTER-II

Course Code: **20UCC2CC4P**

Instruction Hours: 2

Credits: 1

Internal Marks: 10

External Marks: 30

CORE COURSE - IV OFFICE AUTOMATION (PRACTICALS)

List of Practicals:

1. Creating Leave letter using MS- Word.
2. Creating Resume using MS - Word
3. Creating Class time table using Table facilities In MS - Word
4. Mail Merge.
5. Creating students mark list using MS - Excel.
6. Move, Copy, Insert operations in rows and columns.
7. Using statistical, mathematical and financial functions in MS - Excel.
8. Creating MS – Power Point slide.
9. Imply different effects in MS – Power Point slide.
10. Creating database in MS - Access.
11. Finding, sorting and displaying the data in MS – Access data base
12. Macros.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCC2CC4P	OFFICE AUTOMATION (PRACTICALS)					2	1			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓		✓			✓	✓	
CO3	✓	✓		✓	✓		✓	✓	✓		
CO4	✓	✓	✓		✓	✓		✓		✓	
CO5	✓	✓	✓	✓	✓		✓		✓	✓	
Number of Matches (ℓ)= 38		Relationship: High									
Mapping	1-29%	30-59%	60-69%	70-89%	90-100%						
Matches	1-14	15-29	30-34	35-44	45-50						
Relationship	Very Poor	Poor	Moderate	High	Very High						

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
12	6	1	0	5	50	8.33	0	41.7	Local

SEMESTER-II

Course Code: **20UCC2AC2**
Instruction Hours: 3
Credits: 2

Exam Hours: 2
Internal Marks:15
External Marks: 45

ALLIED COURSE-II

INTERNET- (THEORY)

Objective:

- To provide a basic knowledge and working knowledge of different aspects of internet.
- Introduce the student to advanced networking concepts, preparing the student for entry Advanced courses in computer N-et working.

Learning Outcomes:

- Independently understand basic computer network technology.
- Identify the different types of network topologies and protocols.
- Identify the different types of network devices and their functions within a network
- Understand and building the skills of sub netting and routing mechanisms.
- Familiarity with the basic protocols of computer networks, and how they can be used to assist in network design and implementation.

UNIT: I

Introduction to Internet – A brief History of Internet – Use of Internet – The connection to the Internet – web pages –Web Pages come from the web server – Websites - Bluetooth - Wifi.

UNIT: II

Internet Service Providers – Dialer Programs -Internet Explorer - Netscape Navigation – Telnet – Gopher – Internet Explorer – Chrome – Animation –Frames: Several Web pages at one– Several windows simultaneously – Printing - Methods of Internet connection –Use of Proxy Server.

UNIT: III

Internet Basics: Evolution –Internet Addressing-IPAddress- Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet. E-mail and voice mail –Creating mail address .

UNIT: IV

E-mail address – creation – browsing – search engines – downloads ,

UNIT: V

Visiting Business Places – Libraries – Railway – Air lines reservation centers online - online chatting.

Text Book(s):

1. Computer Applications in Business (Internet only), Srinivasa Vallabhan, Sultan Chand & Sons, New Delhi

2. Computer Networks – 3rd Edition – Andrew S. Tanenbaum - PHI

Reference Books(s):

1. The Internet Instance Reference – Paul E. Hoffman, BPB Publications

2. Internet for Everyone – Alexis Leon Mathews, Leon Tech world,
UBS Publications

3. Internet Programming and Web Design – S. Aarathi, Kalaikathir Achagam

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCC2AC2	INTERNET (THEORY)					3	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓		✓		✓		✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓	
Number of Matches (∩) = 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
41	0	0	0	41	0	0	0	100	Global

SEMESTER-II

Course Code: **20UCC2AC2P**

Instruction Hours:1

Credits:1

Internal Marks:10

External Marks: 30

ALLIED COURSE - II. INTERNET - (PRACTICALS)

List of Practicals:

1. E-mail address creation
2. Browsing
3. Search engines
4. Downloads
5. Visiting business places
6. Libraries
7. Railway and Airline reservation centres online
8. Online chatting

Relationship Matrix for COs, POs and PSOs

Semester			Title of the Course			Hours	Credits			
II	20UCC2AC2P		INTERNET (PRACTICALS)			1	1			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO3	✓	✓		✓		✓		✓	✓	✓
CO4	✓	✓		✓	✓	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓
Number of Matches (∩) = 43 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
8	0	0	1	8	0	0	12.5	100	Global

SEMESTER – II

Course Code: 20UCC2PE2
Instruction Hours: 2
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT –II

Course Outcomes:

After completing the course, the student will be able to

1. Attend interviews with boldness and confidence.
2. Adapt easily into the workplace context, having become communicatively competent.
3. Apply to the Research & Development organisations/ sections in companies and offices with winning proposals.
4. Do their profession with initiative and creative.
5. Acquire ICT skill and leadership qualities.

7. UNIT – I – Communicative Competence

Listening – Listening to two talks - lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)

Reading: Two subject based reading texts followed by comprehension activities - exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises - tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

8. UNIT – II – Persuasive Communication

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative - persuasive essay.

9. UNIT – III – Digital Competence

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages

Reading Comprehension: Essay on Digital Competence for Academic and Professional Life.

The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

10. UNIT – IV – Creativity and Imagination

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based
 Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based)
 – Creating blogs - flyers and brochures (subject based)
 – Poster making – writing slogans - captions (subject based)

11. UNIT – V – Workplace Communication & Basics of Academic Writing

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles – Circulars - Minutes of Meeting - Writing an introduction - paraphrasing

Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis)

Capitalization (use of upper case)

Relationship Matrix for COs, POs and

PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	20UCC2PE2	Professional English for Commerce & Management II					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO3	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 47 Relationship: Very High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
43	27	4	3	9	63	9	7	21	Local

SEMESTER-III

Course Code:20UCC3CC5
Instruction Hours:6
Credits:5

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-V FINANCIAL ACCOUNTING-II

Objective:

- To have working knowledge of different aspects of partnership.
- To provide basic knowledge of branch, departmental, hire purchase and insurance claims.

Learning Outcomes:

- Aware of concept of Branch Accounts and preparation of Departmental Accounts.
- Knowledge in the accounting practice prevailing in admission, Retirement and Death of partner.
- Knowledge in the accounting practice prevailing have knowledge in dissolution and insolvency of partner.
- Knowledge in the accounting for hire purchase and instalments.
- Knowledge in Insurance Claims.

Unit-I

Branch Accounts (excluding foreign branches) - Departmental Accounts includes inter-departmental transfers- Difference between departmental account and branch account.

Unit – II

Partnership accounts -Admission- Methods of valuation of goodwill–Retirement- Death.

Unit – III

Dissolution-Treatment of goodwill on dissolution-Insolvency of partner.

Unit – IV

Accounting for Hire Purchase-Installments.

Unit – V

Insurance claims-Computation of claim to be lodged for Loss of Stock - Loss of Profit - Average clause.

Text book(s):

1. Financial Accounting By Reddy and Murthy –Margham Publications
2. Advanced accountancy By S.P.Jain& Narang-Kalyani Publishers New Delhi

Reference Book(s):

1. Advance accountancy By Shukla and Grewal –Sultan Chand & Sons.
2. Advance accountancy By R.L.Gupta and Ramasamy - Sultan Chand &SonS.
3. Advance accountancy By Jain and Narang –Kalyani Publications.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20UCC3CC5	FINANCIAL ACCOUNTING – II					6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓			✓	✓	✓	✓			✓	
CO2	✓	✓	✓		✓		✓	✓	✓		
CO3		✓		✓		✓		✓	✓	✓	

CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO5	✓		✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 36 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
17	0	0	10	7	0	0	58.8	41.2	National

SEMESTER-III

Course Code:20UCC3CC6
Instruction Hours:6
Credits:5

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-VI PRINCIPLES OF MARKETING

Objective:

- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.
- To provide basic knowledge about the latest trends in marketing.

Learning Outcomes:

- Acquire knowledge about marketing concept and latest trends in marketing.
- Know about Buyer Behaviour, Market Segmentation and Branding.
- Gain knowledge about Product Lifecycle, Pricing Methods.
- Acquire knowledge in different Media of advertisement.
- Gain knowledge about Retail Marketing, CRM and online marketing.

Unit-I

Definition of Marketing - Modern Concept of Marketing – marketing and Selling – Marketing Functions – Buying – Transportation -Warehousing – standardization – Grading- 7 P's of marketing.

Unit – II

Buyer's Behavior–Buying Motive–Market Segmentation —11 P's of marketing- Market Strategies –Product life cycle-Product Development-Introduction of New Product – Branding –Packaging -Brand Loyalty

Unit – III

Pricing -Objectives – factors influencing pricing - methods of pricing – pricing strategies – pricing for new product and existing product.

Unit – IV

Promotion -Advertisement – Media of Advertisement – Advantages – Limitations – Advertisement copy – Personal selling process – Sales promotions at consumer level.

Unit – V

Channels of Distribution - Meaning of Wholesalers - Retailers - Supply Chain management – Retail Marketing - Features - CRM (Customer Relation Management)-On line marketing – Rural Marketing.

Text Book(s):

1. Marketing Management – Sherlekar
2. Marketing Management – C.B.Mammoria

Reference Book(s):

1. Marketing Management – Philip Kotler
2. Marketing Management – W.Stanton
3. Marketing Management – Rajan Saxena

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20UCC3CC6	PRINCIPLES OF MARKETING					6	5			
Course Outcomes (COs)	Programme Out comes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓		✓	✓		✓		
CO3	✓	✓	✓		✓			✓		✓	
CO4	✓			✓	✓	✓	✓		✓	✓	
CO5	✓	✓		✓	✓	✓		✓	✓	✓	
Number of Matches(✓) = 36 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
44	4	3	3	40	9.09	6.82	6.82	90.9	Global

SEMESTER-III

Course Code: **20UCC3AC3**
Instruction Hours: 2
Credits: 3

Exam Hours:2
Internal Marks: 15
External Marks: 45

ALLIEDCOURSE-III FUNDAMENTALS OF PROGRAMMING IN C (THEORY)

Objective:

- To offer the programming skills to the students through C Languages.
- To Understand how to use programming in day to day applications.

Learning Outcomes:

- Read, understand and trace the execution of programs written in C language.
- Write the C code for a given algorithm.
- Implement Programs with pointers and arrays, perform pointer arithmetic, and use the pre - processor.
- Write programs that perform operations using derived data types.
- Use the comparisons and limitations of the various programming constructs and choose the right one for the task in hand.

UNIT: I

C- Fundamentals: The C character set – C Tokens – Key words and Identifiers – Variables – Data types - Declaration of variables – Basic Structure of C - Application of C.

UNIT: II

Operators: Arithmetic operators – Relational -Logical operators – Assignment operators – Increment and Decrement operators - Conditional operators .

UNIT: III

Control Statements: If else statements – nested if –While statements – Do – While statements –For statements – Switch statements – Using Control Statements sum of Digital Program - Break statements.

UNIT: IV

ARRAY : One - Dimensional arrays -Character array and Strings: Declaration and initialization - Reading strings from terminal – writing strings to screen - putting two strings together - comparison of two strings - String handling functions .

UNIT: V

Function : Elements of user defined function - Definition of function - Function calls – Function declaration – Category of function - Argument passed & Without passing argument.

Text Book (s):

1.E.Balagurusammy, “Programming in ANSIC”, Tata Mc Graw - Hill publishing company Ltd., New Delhi, 5th edition.

2.Yashvant Kanetkar, “Working with C”, BPB Publication, New Delhi.

Reference Books (s):

- 1.Programming in C - Balguruswamy
- 2.The C programming Lang., Pearson Ecl – Dennis Ritchie
- 3.Structured programming approachusing C- Forouzah & CeilbergThoms on learning publication.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits						
III	20UCC3AC3	FUNDAMENTALS OF PROGRAMMING IN C(THEORY)	2	3						
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO3	✓	✓		✓		✓		✓	✓	✓
CO4	✓	✓		✓	✓	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓
Number of Matches (∩)= 43 Relationship:High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	0	0	0	37	0	0	0	100	Global

SEMESTER-III

Course Code: **20UCC3AC3P**

Instruction Hours: 2

Credits: 1

Internal Marks: 10

External Marks: 30

ALLIED COURSE – III FUNDAMENTALS OF PROGRAMMING IN C (PRACTICALS)

List Of Practicals:

1. Simple programs in C
2. Programming using operators
3. Decision making programs (if - else, switch)
4. Programs using Looping structure (for, while, do - while)
5. String manipulation
6. Programming using function
7. Ascending Order using Array
8. Find factorial
9. Find Fibonacci

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20UCC3AC3P	FUNDAMENTALS OF PROGRAMMING IN C (PRACTICALS)					2	1			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓		✓		✓		✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓	✓		✓	✓	✓	✓	
Number of Matches (I)= 43 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
9	0	0	0	9	0	0	0	100	Global

SEMESTER-III

Course Code:20UCC3NME1:1
Instruction Hours:2
Credits:2

Exam Hours:3
Internal Marks:25
External Marks: 75

NME COURSE-I

PRINCIPLES OF ACCOUNTANCY

Objectives:

- To enable the students to learn basic concept of partnership accounting.
- To gain working knowledge of the principles and procedure of accounting and their application to different practical situations to gain the ability to solve the problems.

Learning Outcomes:

- Aware of concepts and conventions and single entry, double entry accounting.
- Aware of preparation of journal and ledger accounts.
- Knowledge in the practical applications of sub division of ledger.
- Knowledge in the accounting practice prevailing have knowledge in trial balance.
- Aware of preparation of capital and revenue expenditure and income, preparation of manufacturing account and final accounts.

Unit-I

Meaning of Accounting- accountancy- Book keeping – Differences - Relationship – Concepts – conventions – Accounting terms – Difference between single entry and Double entry Accounting.

Unit – II

Principles of double entry – Journal – Recording the transactions in the books of Prime entry – Relation between Journal and Ledger.

Unit – III

Ledger – subdivisions of Ledger – Ledger posting

Unit – IV

Meaning of Trial Balance — Differences between Trial Balance and Balance Sheet – items to be debited and credited in the Trail Balance – Preparation of Trial Balance without Ledger.

Unit – V

Capital and Revenue expenditure – Capital and Revenue Incomes – preparation of Manufacturing Account – Final Accounts without Adjustments.

Text Book(s):

1. Principles of Accountancy – K.L. Nagarajan, N. Vinayagam, P.L. Mani - Eurasia Publishing House (PVt) Ltd, Delhi.
2. T.S.Reddy and A.Murthy, “ Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.

Reference Book(s):

1. Principles of accountancy – Dalston L. Cecil, Jenitra L. Merwin – Learntech Press.
2. Principles of Accountancy – C. B. Gupta- Sultan Chand & Sons.
3. T.S. Grewal, ” Introduction to Accountancy”, S.Chand& company ltd, New Delhi –2014.

(Theory: 25%,Problem: 75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
III	20UCC3NME1:1	PRINCIPLES OF ACCOUNTANCY	2	2
Course	Programme Outcomes(POs)		Programme Specific Outcomes(PSOs)	

Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓	✓	✓	✓
CO2	✓	✓	✓		✓	✓	✓		✓	
CO3	✓		✓	✓			✓	✓		✓
CO4	✓	✓		✓	✓	✓	✓	✓		✓
CO5	✓	✓	✓			✓	✓	✓	✓	
Number of Matches(✓) = 37 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
23	0	0	0	23	0	0	0	100	Global

SEMESTER-III

Course Code: **20UCC3NME1:2**
Instruction Hours: 2
Credits: 2

Exam Hours: 3
Internal Marks: 25
External Marks: 75

NME COURSE-I.

MANAGEMENT CONCEPTS

Objectives:

- To provide the student with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.
- To coverage of the traditional management functions of planning, organizing, directing, and controlling.

Learning Outcomes:

On completion of the course, the student will be able to

- Understanding the basic functions of management concepts and practices explain the roles and responsibilities of management.
- Understanding the proper planning, elements and techniques of planning.
- Understanding organizational structure and different types of organization structure for applying the same to executive the business.
- Understanding basic concepts of communication, characteristics, process, types, barriers to communication, effective communication.
- Apply the essential principles of quality leadership.

Unit-I

Definition of management – Model of managerial competencies- functions of management – contributions of Taylor -Henry Fayol- Elton Mayo- Gilbreth- Maslow –Peter Drucker.

Unit – II

Planning: Nature - Purpose – Objectives – Types – Steps in planning– Limitations- Group or Sectional Planning.

Unit – III

Meaning of Organizing – Departmentation – delegation of authority.

Unit – IV

Meaning of Communication – Characteristics – Process – Types – Barriers to communication – Effective communication.

Unit – V

Leadership: Meaning – characteristics – types – theories of leadership.

Motivation: Meaning – theories of motivation- Maslow- McGregor X & Y theories.

Text Book(s):

1. Principles of Management – L.M.Prasad
2. Principles of Management, Shashi K. Gupta, Kalyani Publishers.

Reference Book(s):

1. Principles of Management – Sherlekar.
2. Essentials of Management – Koontz and O' Donnel.
3. Fundamentals of Management: Essential Concepts and Applications, Stephen P Robbins and Madhushree Nanda Agrawal, Pearson Education.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	20UCC3NME1:2	MANAGEMENT CONCEPTS					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓			✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓		✓	✓	✓	
CO3	✓		✓	✓	✓		✓		✓		
CO4	✓	✓		✓		✓		✓		✓	
CO5	✓		✓	✓	✓	✓	✓		✓	✓	
Number of Matches(✓) = 35 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
32	2	2	6	26	6.25	6.25	18.75	81.3	Global

SEMESTER-IV

Course Code: **20UCC4CC7**
Instruction Hours: 5
Credits: 5

Exam Hours: 3
Internal Marks: 25
External Marks: 75

CORE COURSE- VII

COST ACCOUNTING

Objectives:

- To enable the students to understand the principles and the procedures of cost accounting and to help them to apply it in a practical situation.
- To provide cost effective operational efficiency when they become employees or entrepreneurs.

Learning Outcomes:

- Through knowledge about meaning, methods, types and element of cost.
- Knowledge on the various techniques of material control.
- Through knowledge on the accounting of labour cost and turnover.
- Through knowledge on the accounting of overheads and absorption method.
- Through knowledge on the practical application of job, contract and process costing.

Unit-I

Cost accounting: cost concepts – methods - techniques – cost unit – cost centers – cost sheets.

Unit – II

Materials cost: issue of materials –Methods-levels of stock-EOQ-ABC Analysis-FIFO-LIFO.

Unit – III

Labour cost: methods –variances-labour turnover-Time rate system-Piece rate system.

Unit – IV

Overheads: Direct material cost, Direct labour cost, Direct labour hour, Machine hour rate method- Classification of overheads-Apportionment- Absorption.

Unit – V

Methods : job costing- contract costing- process costing- (Normal loss, Abnormal loss and gains only) – Operating costing.

Text Book(s):

1. S.N. Maheswari, (Latest Ed.), Cost Accounting, S.Chand& Co, New Delhi.
2. S.P. Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn.2011.

Reference Book(s):

1. T.S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”, Margam publications,Chennai–600017,7thRevisedEdition2009.
2. R.S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. Edn.2004.
3. S.P. Iyyangar, “Cost Accounting principles and practice”, Sultan chand, New Delhi.2005.

(Theory: 25%,Problem:75%)

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
IV	20UCC4CC7	COST ACCOUNTING	6	5

Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓		✓	✓	✓		✓	
CO2	✓	✓	✓	✓	✓	✓		✓		✓
CO3	✓	✓		✓		✓	✓		✓	
CO4	✓		✓	✓		✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓		✓	✓		✓	
Number of Matches(✓) = 36 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
29	0	0	18	11	0	0	62.1	37.9	National

SEMESTER-IV

Course Code: **20UCC4AC4**
Instruction Hours: 4
Credits: 3

Exam Hours: 3
Internal Marks: 25
External Marks: 75

ALLIED COURSE - IV SOFTWARE DEVELOPMENT WITH VISUAL BASIC

Objective:

- To learn the basic concepts of Visual Basic
- To know the control and tools of Visual Basic

Learning Outcomes:

- Demonstrate knowledge of programming terminology and how applied using Visual Basic (e.g., variables, selection statements, repetition statements, etc.)
- Develop a Graphical User Interface (GUI) based on problem description
- Develop an Event Planning Chart based on problem description so as to define the processing that is to occur based on specific events
- Develop an Algorithm to verify processing is accurate
- Develop programs that retrieve input from a file as opposed to input only provided by user

UNIT: I

Introduction of VB -Programming Language - Creating an Application – Objectives - Tool box -Project explorer - Properties of Window - Form window - understanding projects - Various tools -controls.

UNIT: II

IDE Form – controls - Objectives – Models - Form – Working with a control - Opening the code window -Variables: Objectives – Data types – Types of variables - constant.

UNIT: III

Writing code in VB: - Objectives – The code window – The Anatomy of procedure - Editor Features
- Files: Objectives – VB files system controls.

UNIT: IV

Menu – Objectives – Building the user Interface – Multiple Document Interface Application (MDI): Features - Loading MDI Form – The Active form Property.

UNIT: V

Debugging Tips: Objectives – Debugging methods – Introduction to Database – Tools –Data control – Property – List box - combo Box - Data Access objects – Diagrams - Principles.

Text Book(s):

1. Mohammed Azam, Programming with Visual Basic 6.0 - Vikas Publishing House Pvt Ltd, New Delhi.
2. VB.net Programming Black Box by Steven Holzner – Dream tech Publication.

Reference Books(s):

1. Evangelos Petroustor, Mastering Visual Basic 6 – BPB Publication, Delhi.
2. Gary Cornell, Visual Basic 6 from the Ground up –Tata Mc Graw Hill Publishing Company Limited, New Delhi.
3. VB.Net Programming, Pragma Publication (Hindi Medium).

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20UCC4AC4	SOFTWARE DEVELOPMENT WITH VISUAL BASIC					4	3			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓			✓	✓	✓	
CO2	✓	✓		✓	✓	✓	✓		✓	✓	
CO3	✓	✓		✓		✓		✓	✓	✓	
CO4		✓		✓	✓	✓			✓	✓	
CO5	✓	✓	✓	✓	✓		✓		✓	✓	
Number of Matches (∩) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
42	0	0	0	42	0	0	0	100	Global

SEMESTER-IV

Course Code: **20UCC4CC8**
Instruction Hours:5
Credits:4

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-VIII PRINCIPLES OF MANAGEMENT

Objective:

- To familiarize the students with the basics of principles of management.
- To enable the students become socially conscious managers.

Learning Outcomes:

- Understanding the basic concepts of management concepts and practices
- Understanding the proper planning and elements of planning recognize and apply the skills necessary for carrying out effective management decision-making and strategic management planning.
 - Understanding organizational structure impacts strategy, performance, and operations.
 - Understanding basic concepts of staff process in the HRM.
 - Knowing controlling techniques for attaining goals of business organisation.

UNIT I

Management – Definition-Nature- Scope- Functions -Levels of Management-Art-Science and Profession - Functions of Managers- Development of management thought –Management Vs Administration-Role of Manager-Contribution by F.W.Taylor, Henry Fayol and Others.

UNIT II

Planning – Significance- Classification – Objectives –MBO -Planning through MBO- Characteristics-Steps - Process- Types- Advantages – Limitations - Decision making – Policies.

UNIT III

Organization and Structure– Types - Departmentation – Organization charts – Authority and Responsibility- Delegation -Decentralization - Supervision - Span of Control.

UNIT IV

Motivation – Importance-Types -Theories – Maslow, Herzberg, McGregor, and Others.
 Communication - Principles - Types and Barriers of communication.

UNIT V

Leadership –Functions - Styles - Co-ordination – Features – Types –Techniques-Control- Process-
 Effective control system - Techniques of control.

Text Book(s):

- 1.L.M. Prasad “Principles and Practice of Management “, Sultan Chand & Sons, New Delhi.
- 2.ShashiK.Gupta,PrinciplesofManagement,KalyaniPublishers.

Reference Books(s):

1. .Jayasankar, “Priciples of Management”Margham Publications,Chennai.
2. E.Dharmaraj, “Principles of Management” SIMRES Publications, Chennai.
3. 3.JamesH.Donnelly,Fundamentals of Management, Pearson Education.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20UCC4CC8	PRINCIPLES OF MANAGEMENT					5	4			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓	✓	✓		
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓		✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓		✓	✓	✓	
Number of Matches (I)=40		Relationship:High									

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
50	3	3	8	36	6	6	16	72	Global

SEMESTER-IV

CourseCode:20UCC4NME2:1
InstructionHours:2
Credits:2

ExamHours:3
InternalMarks:25
ExternalMarks: 75

NMECOURSE-II. MULTIMEDIA TECHNOLOGY

Objective:

- To learn the basic concepts of multimedia.
- To know the multimedia graphics with Photoshop.

Learning Outcomes:

- Identify and apply strategies to improve and succeed no matter what their initial skills are.
- Solve problems and learn from creative risks by using people skills, design principles, and processes.
- Build a strong foundation in all aspects of design and production for storytelling in motion.
- Use inspiration in fields outside of digital media such as poetry, science, music, astronomy, history, dance, and more.
- Develop a professional commitment to their field, their work, and themselves; preparing them to be members and leaders in their profession, as well as learning how to act both as individuals and as team members to support the whole.

UNIT I

Graphic Programs-Introduction to Photoshop- Navigating Photoshop -Menus and panels-Opening new files- Opening existing files- New CS4 Applications Bar & the Options Bar- Exploring Panels & Menus- Creating & Viewing a New Document- Customizing the Interface- Setting Preferences-Multimedia Interface.

UNIT II

Working With Images-Zooming & Panning an Image-Rulers- Guides & Grids-Adjusting Color with the New Adjustments Panel-Graph colors-Sum subsets-The New Masks Panel & Vibrancy Color Correction Command .

UNIT III

Resizing & Cropping Images- Understanding Pixels & Resolution-The Image – Interpolation Options- Adjusting Canvas Size & Canvas Rotation- Working With Basic Selections-Combining Selections-Using the Various Tools-Modifying Selections.

UNIT IV

Getting Started With Layers-Understanding the Background & Merging Layers-Copying Layers-Introduction to Blending Modes- Blending Modes-Creating & Modifying Text-Painting in Photoshop-Types of Tools-Using the Brush Tool, Working with Colors .

UNIT V

Photo Retouching-Forms of Tools-The Red Eye Tool- The Clone Stamp Tool- The Patch Tool & the Healing Brush Tool- The Spot Healing Brush Tool-The Toning & Focus

Tools-Painting with History.

TextBook(s):

1. Adobe Photoshop CS5: Digital Classroom
2. Multimedia Systems, Standards, and Networks” by APuri and TChen.

ReferenceBooks(s):

1. Multimedia Systems” by Ralf Steinmetz and Klara Nahrstedt.
2. “Multimedia Communications: Directions and Innovations” by JD Gibson
3. “Introduction to Data Compression” by K Sayood.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20UCC4NME2:1	MULTIMEDIA TECHNOLOGY					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓	✓	✓		
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓		✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓		✓	✓	✓	
Number of Matches(ℓ)=40 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	0	0	28	0	0	0	100	Global

SEMESTER-IV

Course Code:20UCC4NME2:2

Instruction Hours:2

Credits:2

Exam Hours:3

Internal Marks:25

External Marks: 75

NME COURSE-II.

MUTUAL FUNDS

Objective:

- To understand the basic concepts of mutual funds and the regulation of RBI.
- To gain the students in the legal structure of mutual funds.

Learning Outcomes:

On completion of the course, the student will be able to

- Enable the students to gain knowledge about Evaluation of mutual funds.
- Gain arights and obligation of the investors.
- Understand the accounting of mutual fund.
- Gain the knowledge on mutual funds schemes in India.
- Learn thedistribution channel on mutual funds.

Unit-I

Concepts of Mutual funds –Evaluation of mutual funds – Role of mutual funds - Importance of mutual funds- Types of mutual funds.

Unit – II

Legal structure of mutual funds – Rights and responsibilities of market constituents – Funds mergers- scheme takeovers.

Unit – III

Role of regulation in India – RBI- SEBI – IRDAI - Rights of the investors- obligation of the investors.

Unit – IV

Accounting of mutual fund – NAV Computation – pricing of units – valuation of mutual funds.

Unit – V

Distribution channel – Direct marketing –Indirect Marketing Channels – Broker – Broker commission- Underwriters- Mutual funds schemes in India- Invest in Mutual Fund online in India - Recent trend in mutual fund.

Text Book(s):

1. Financial instrument and services – Nalini pravatripathy, prentice hall of India.
2. Management of Mutual funds – G.V.Satya Sekhar.

Reference Book(s):

1. Mutual Funds – Mark Mobius – John Wiley & Sons
2. Financial Services – M.Y. Khan, Tata McGraw Publications Co Ltd.
3. Mutual Funds – Sundar Sankaran

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
IV	20UCC4NME2:2	MUTUAL FUNDS	2	2

Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓			✓	✓	✓		✓	✓
CO2	✓	✓	✓		✓	✓		✓	✓	
CO3	✓	✓	✓	✓		✓	✓		✓	✓
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓
Number of Matches(✓) = 40 Relationship: High										

1.

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
28	0	6	17	5	0.00	21.4	60.7	17.9	National

SEMESTER-IV

Course Code:20UCC4SBE1
Instruction Hours:2
Credits:2

Exam Hours:3
Internal Marks:25
External Marks: 75

SBECOURSE-I . CUSTOMER RELATIONSHIP MANAGEMENT

Objective:

- To understand the information technology with business practices.
- To provide means for successful delivery of CRM program.

Learning Outcomes:

- Understand the basic concepts of Customer relationship management.
- Understand marketing aspects of Customer relationship management.
- Learn basics of analytical Customer relationship management.
- Understand basics of operational Customer relationship management.
- Understand and describe a customer relationship management application,

UNIT I

Introduction to CRM-Features of CRM -Elements of CRM-Cost of Acquiring Customers-
Customer Acquisition to Customer loyalty -CRM and Business Intelligence

UNITII

CRM Approaches- Types of CRM approaches-Drawbacks - Emerging challenges in the
marketing front-Relationship marketing-Definition-Concepts-Relevance of relationship
marketing approach.

UNITIII

CRM and Customer Service- Types- Call centre and customer Care-Role of Customer care
Manager-Attributes of customer care-Importance- CRM cycles-Automation of Contact Centre -
Call Routing - Web Based Self Service- Cyber Agents - Work force Management-Merits of Work
force management – Customer Service – Automation – Partner relation Management.

UNIT IV

Analytical CRM - Applications of CRM -CRM and the Data Ware House-Enterprise CRM-
Personalization-Delivering CRM-Defining CRM Success-Preparing Business Plan- Understanding
Business Process- Choosing your tool.

UNITV

CRM and sales force Automation –Objectives - Features - Benefits - Implementation Issues –

Sales process activity Management-Field Force Automation- Sales and territory management – Contact management- CRM links in E – Business - E-Commerce –customer relationships on the Internet –Supplier.

Text Book(s):

1. Dyche J, The CRM Handbook, Pearson Education, New Delhi.
2. Sheth JN., Parvatiar A, Shainesh G Customer Relationship Management-Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi.

Reference Books(s):

1. Gosney JW & Boehm TP Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.
2. Sheth JN., Parvatiar A, Shainesh G Customer Relationship Management-Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	20UCC4SBE1	CUSTOMER RELATIONSHIP MANAGEMENT					2	2			
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
Number of Matches (l)=44 Relationship :High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
51	14	15	8	14	27.5	29.4	15.69	27.45	Regional

SEMESTER-V

CourseCode:20UCC5CC9
InstructionHours:5
Credits:4

ExamHours:3
InternalMarks:25
ExternalMarks: 75

CORE COURSE-IX. INCOME TAX LAW AND PRACTICE

Objective:

- To make the students to gain knowledge of income tax and legal provisions in its application.
- To measure the income from house property.

Learning Outcomes:

On completion of the course, the student will be able to

- To enable the students to know the basic concepts of income tax.
- To make the Students to understand the calculation procedure of income from salary and its deductions.
- To enable the students to know the determination of house property income.
- To enable the students to calculate income tax for individual and companies.
- To make the students to understand the method of computation of gain on business or profession and capital gains.

Unit-I

Meaning of income – Canon of taxation-- Elements of tax- Important Definitions under the income tax act – Scope of total income – Residential status –Important points relating to residential status- Basic Conditions- Additional conditions– Income exempted from tax-Classification of exempted income.

Unit – II

Heads of income – salaries –Due date of salary– allowances – perquisites -valuation – Different forms of salary – other related provisions – Gratuity – Pension – Computation of pension – Provident Fund- Provision for filling returns of Income.

Unit – III

Income from house property –Annual value – Deduction from annual value – Computation under different circumstances -Treatment of unrealized rent.

Unit – IV

Income from business– Admissible Expenses-Inadmissible expenses – General deductions – Principles – Features of new scheme of Depreciation-Assets eligible for depreciation-provisions relating to Depreciation- Deemed business profit chargeable to tax – Computation of income from business - Computation of income from profession.

Unit – V

Income from capital gains – short term capital gains-long term capital gains -Transfer of capital Assets- Exempted assets- Certain transition not included as transfer (Exemption under Section 54) – Income from other sources – Computations – Grossing up – Clubbing of income – Set off and carry forward – VAT- Provisions concerning advance tax & Tax deducted at source.

.(Problem 75%, theory 25%)

Text Book(s):

1. Income tax law and Practice – T.S. Reddy Prasad and HariPrasad Reddy, Margham Publications.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.

Reference Book(s):

1. Income tax Law and accounts – H.C. Mehrotra, Sultan chand& Sons.

2. Income taxlaw and Practice- V. P. Gaur & D. P. Narang, Kalyani Publishers.
3. Income taxlaw and Practice – Dr. N. Hariharan , Tata M. C. GrawHill.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCC5CC9	INCOME TAX THEORY, LAW& PRACTICE					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓			
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO3			✓				✓		✓		
CO4	✓	✓		✓	✓	✓	✓	✓		✓	
CO5	✓		✓	✓	✓	✓	✓	✓	✓		
Number of Matches(✓) = 36 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
53	0	7	46	0	0	13.2	86.8	0	National

SEMESTER-V

Course Code:20UCC5CC10
Instruction Hours:5
Credits:5

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-X MANAGEMENT ACCOUNTING

Objective:

- To provide an insight into accounting procedure and their applications in complex Business Management.
- To help the students to plan for funds generation and evaluate the risks in financing.

Learning Outcomes:

On completion of the course, the student will be able to

- Acquire knowledge about the Basics of Management Accounting.
- Acquire knowledge on ratio analysis and interpret the financial statements.
- Gain knowledge on fund flow and cash flow.
- Gain the knowledge in Budget and Budgetary control.
- Familiarize the students with the concepts of Marginal costing and its applications.

Unit-I

Management Accounting – Definition- Principles – Purpose-Functions – Role- Scope – Advantages – Limitations – Differences between Management Accounting & Financial Accounting – Differences between Management Accounting and Cost Accounting

Unit – II

Analysis and interpretation of Financial Statements– Nature –Limitations of F/S – Types of financial analysis – FSA Tools – Comparative financial Statements – Common size financial statements – Trend percentages – Ratio analysis – Steps in ratio analysis-Types: Liquidity, Solvency Turn over & Profitability ratio –Uses - limitations.

Unit – III

Fund flow analysis- Sources and Application of Funds--Difference between fund flow and balance Sheet-Cash Flow analysis- Inflow and Outflow of Cash- Preparation of cash flow statement as per AS-3.

Unit – IV

Budget and Budgeting-Objectives - Budgetary control – Objectives- Essentials of budgetary control – Preparation of purchase budget- Preparation of Production Budget-Capital Budgeting-Sales Budget- Cash Budget -flexible budget – ZBB.

Unit – V

Marginal Costing -Break Even analysis – Practical application of Marginal Techniques – Advantage-Limitation of Marginal costing -CVP analysis - Profit Planning -Standard costing —Methods: Job Costing, Contract Costing, Batch Costing- Variance analysis – Material & Labour only.

(Theory 25%, Problem75%)

Text Book(s):

1. Management Accounting by S.N. Maheswari, Sultan Chand Company

2. Management Accounting by Reddy.T.S& Hari Prasath.Y,
MarghamPublications,Chennai.

Reference Book(s):

1. Management Accounting – Hingorani& Ramanathan, S.Chand& Sons
2. Management Accounting –Dr.R.Ramachandran&Dr.Srinivasan
3. Management Accounting- S.P.Gupta.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCC5CC10	MANAGEMENT ACCOUNTING					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓	✓	✓		✓	
CO2	✓	✓		✓	✓	✓	✓		✓		
CO3	✓	✓		✓	✓			✓		✓	
CO4	✓		✓		✓	✓	✓			✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches(✓) = 37 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
52	0	8	39	16	0.00	15.38	75.00	30.77	National

SEMESTER-V

Course Code:20UCC5CC11
Instruction Hours:5
Credits:5

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-XI. ENTREPRENEURIAL DEVELOPMENT

Objective:

- To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship
- To identify significant changes and trends which create new business opportunities.

Learning Outcomes:

On completion of the course, the student will be able to

- Understand the basic development of entrepreneurship as a profession.
- Identify and implement systems for collecting and analyzing information to monitor the performance of a new firm.
- Understand the differences between an entrepreneurial venture and an ongoing business operation.
- Describe examples of entrepreneurial business and actual practice, both successful and unsuccessful, and explain the role and significance of entrepreneurship as a career, in the firm, and in society.
- Understand the importance and role of ethical, sustainability, innovation and global issues for strategic decision making.

Unit-I

Entrepreneurship – Meaning –New definition of entrepreneurship- Qualities of entrepreneurship – Problems of an Entrepreneurs-Types of entrepreneurs- Functions of entrepreneurship – Role of entrepreneurship in economic Development-Women entrepreneur- Entrepreneurial Motivations- Rural Entrepreneurship- Problems of women entrepreneur – Social responsibilities in Entrepreneurship- Entrepreneurial Mobility.

Unit – II

Entrepreneurial environment – Factors affecting Entrepreneurial growth – competences – Entrepreneurial motivation –Phases of EDP- barriers to entrepreneurial development

Unit – III

Institutional finance to Entrepreneurs – commercial Banks- SFC – SIDC – SIPCOT – TIC – SIDBI-DIC-SIDCO-NSIC-ITCOT.

Unit – IV

Project management – sources of business idea- Opportunity Analysis- Ideation Techniques-Business Model- Functions of business model-Business Model to Business Plans - project classification – Project identification – project formulation stages – project report – project Appraisal.

Unit – V

Incentives and subsidies – Incentives to small scale Industries- incentives to industrial units located in backward areas – transport subsidies – seed capital assistance –Govt Policy for Small Scale Entrepreneur- taxation benefits to SSI.

Text Book(s):

1. Entrepreneurial development – C. B. Gupta and Srinivasan.
2. Gupta. C.B.& Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7th Revised Edition- 2017.

Reference Book(s):

1. Dynamics of entrepreneurial development – Vasanth desai – Himalaya Publishing house -New Delhi.
2. Entrepreneurial Development- Dr.P.Saravanel.
3. Entrepreneurial Development- Dr.V.Balu.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCC5CC11	ENTREPRENEURIAL DEVELOPMENT					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓	✓		✓	✓	
CO2	✓	✓	✓	✓			✓	✓	✓		
CO3		✓			✓	✓		✓		✓	
CO4	✓		✓	✓		✓	✓		✓	✓	
CO5	✓	✓	✓	✓		✓		✓	✓	✓	
Number of Matches(✓) = 35 Relationship: High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
52	4	29	17	1	7.69	55.8	32.7	1.92	Regional

SEMESTER-V

Course Code:20UCC5CC12
Instruction Hours:5
Credits:5

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-XII. WEB DESIGNING

Objective:

- To learn the basic concepts of web designing.
- To know the students how to create web page.

Learning Outcomes:

- Become familiar with graphic design
- principles that relate to web design and learn
- How to implement theories into practice.
- Develop skills in analyzing the usability of a web site.
- Understand how to plan and conduct user research related to web usability.

Unit-I

Introduction to Internet – Internet Access / Dial-Up Connection – Internet Services - Features – TCP/IP Vs Shell Accounts —World Wide Web (WWW) – Web Page – Hyper Text – HTML tags – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols – TCP/IP – FTP –HTTP– Telnet – Gopher– WAIS.

Unit– II

Searching the Web –Web Index –Web Browser - Web Search Engine –Search Functions – SearchEngines – Meta Search Sites – Directories - Indexes – Specialized Directories – Electronic Mail (E-Mail)– Customizing E-Mail programs – Managing Mails – Address Book – Signature Feature –File Attachment Facility–Junk Mail-Settingpriority–Advantages-Disadvantages of E-Mail.

Unit– III

Introduction to HTML – Concepts -HTML Code for Web Page – Web Page Basics– Start a New Paragraph – Start a New Line –Display a Web page in a Web Browser -Insert Blank spaces – Heading – Pre-format Text– Special Characters – Format Text– Superscript -Subscript – FontStyle -Size – Color – Margins – Block Quote – Lists – Images– Border – Aligning the Image –Horizontal Rule– Use Images in List.

Unit– IV

Links – Link to another web page – Link within a web page – Link to an image – Link to a file –E mail link-Create a table–Add a border–Caption–Column groups–Row groups–Color–Add one column–Add one row–Background images – Aligning data – Size of table – Size of cell –Span cell –Cell spacing–Cell padding –Borders –Text wrapping– Nested tables.

Unit-V

Sounds and videos– Advantages -Video considerations – Internal video – Introduction to forms – Text box – Large text area – Check boxes – Radio buttons – Menu– Submit - Reset button – hidden field–Organize form elements–Label from elements–Introduction to frames–Frame considerations – Provide alternative information – Link to a frame – Scroll bars –Frames – Frame borders.

Text Book(s):

1. AlexisLeon&MathewsLeon,“Internet forEveryone”,LeonTech World,Chennai.
2. MohanKumar,Internet

Reference Books(s):

1. EricKramer, “HTML”.
2. Kamallesh N.Agarwala,AmitLal &DeekshaAgarwala, “Businessofthenet”.
3. JohnZabour,JeffFoust &DavidKerven, “HTML 4HOW-TO”.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	20UCC5CC12	WEB DESIGNING					5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO2	✓	✓	✓		✓		✓	✓	✓	✓	
CO3	✓		✓	✓		✓		✓		✓	
CO4	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	✓		✓	✓		✓	
Number of Matches(ℓ)=40 Relationship :High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		
Relationship	Very Poor		Poor		Moderate		High		Very High		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
109	0	0	0	109	0	0	0	100	Global

SEMESTER-V

Course Code:20UCC5MBE1
Instruction Hours:4
Credits:4

Exam Hours:3
Internal Marks:25
External Marks: 75

MBE COURSE - E-COMMERCE

Objective:

- To enable the students to get exposed to fundamental aspects of E-commerce.
- To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions

Learning Outcomes:

- Understand the basic concepts and technologies used in the field of management information systems
- Have the knowledge of the different types of management information systems
- Understand the processes of developing and implementing information systems
- Be aware of the ethical, social, and security issues of information systems
- Understand the technical foundation for understanding information systems

Unit-I

E-Commerce-Definitions-History of E-commerce-Needs-Importance-E-commerce Vs Traditional Commerce-Advantages-Impact of Internet on Business-Evolution-Growth in India-Opportunities-Classifications.

Unit- II

Electronic market place technologies-Electronic data interchange-Http- TCP/IP- HTML-XML- Electronic commerce with WWW.Internet – Online Marketing-E-Advertising – Modes of E-Mail.

Unit- III

Overview - Approaches to Safe Electronic commerce - Safe transport protocols - Advantages - secure transactions - Secured electronic payment protocol - SET certificates for authentication – Security on web servers-Enterprise networks-Protecting web server with fire wall- Proxy server conclusion.

Unit- IV

Internet monetary payment - Security requirements - Payment - Purchase order process – Online

electronic cash- Cheque – Credit on the internet - Securities on Webserver.

Unit-V

Need for computer security-Specific intruder approaches-Security strategies-Tools-Encryption - Enterprise networking –Access to internet.

Text Book(s):

1. Web commerce technology handbooks-Daniel Minoli, EmmaMinoli.
2. Frontiers of electronic commerce by Galgotia.

Reference Book(s):

1. E-Commerce –Kamlesh K Bajaj and Debjani Nag.
2. E-Business&E-Commerce–P.Rizwan Ahmed,Margham Publications,Chennai.
3. E-Commerce fundamentals and applications Hendry Chan, Raymond Lee, Tharam Dillon,Elizabeth Chang,John Wiley.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Titleof the Course					Hours	Credits			
V	20UCC5MBE1	E-COMMERCE					4	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓			
CO3	✓	✓	✓	✓	✓			✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO5	♦✓	✓	✓	✓	✓		✓	✓	✓	✓	
Number of Matches(∩)=43		Relationship: High									

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	VeryHigh

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
38	0	0	0	38	0	0	0	100	Global

SEMESTER-V

Course Code:20UCC5SBE2
Instruction Hours:2
Credits:2

Exam Hours:3
Internal Marks:25
External Marks: 75

SBE COURSE- AUDITING

Objective:

- To provide knowledge about basic ideas of auditing and the procedure for conducting company audit.
- To understand the dynamics of auditing transactions of various institutions.

Learning Outcomes:

On completion of the course, the student will be able to

- Understand the nature of present day auditing in India.
- Gain an insight on the nature of auditing practices and to know the procedure for auditing.
- Understand the dynamics of auditing transactions of various institutions.
- Learn the meaning and importance of developments in the practices of auditing in India.
- Learn the Audit reports and audit reserve.

Unit-I

Introduction – Meaning – Definition – Evolution – Objectives – Advantages- Limitation of Auditing – Materiality in auditing- General Audit- Specific audit –continuous audit-Periodical audit- Management Audit- Social Audit – Environmental Audit- Auditing Vs Book-Keeping-Auditing Vs Accountancy.

Unit – II

Audit Planning –Considerations- organization of audit – Audit program –Audit Files- Audit note book – Working papers – Routine checking – Evidence – Criteria for selection of audit evidence– Process of gathering evidence -Testing.

Unit – III

Vouching –Vouching of cash transaction -Vouching of trading transaction –Vouching Vs Routine Checking- Verification of assets -Valuation of assets - Verification of liabilities - Valuation of liabilities-Distinguish between verification and vouching.

Unit – IV

Audit of limited companies –Auditor qualification -Disqualification –Appointment –Reappointment of auditor-Rotation of an Auditor-Removal – Remuneration – Rights – Duties –Auditor Procedures for limited companies– Powers of an auditor – Audit of balance sheet of a company- Auditor's liabilities

Unit – V

Audit report – Types – Content of audit report –Title of audit Report-Difference between auditor report and auditor certificate- Reserve -Difference between general reserve and provision – Sinking fund – Reserve fund – Capital reserve – Secret reserve – Auditor's duty in connection with reserves.

Text Book(s):

1. Auditing – B. N. Tandon S. Sudarsanam and S. Sundhabhu.
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai,2015.

Reference Book(s):

1. Auditing – Jagdish Prasad
2. Auditing - Spicer & S. Peglar
3. Auditing - Natarajan, L. 2013. Chennai: MarghamPublications.Chennai.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course				Hours	Credits			
V	20UCC5SBE2	AUDITING				5	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓			✓	✓	✓	✓	
CO2	✓	✓	✓		✓	✓		✓	✓	✓
CO3	✓		✓	✓	✓		✓		✓	
CO4	✓	✓		✓		✓		✓		✓
CO5	✓		✓	✓	✓	✓	✓		✓	✓
Number of Matches(✓) = 35 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
63	0	6	57	0	0.00	9.52	90.48	0.00	National

SEMESTER-V

Course Code:20UCC5SBE3

Instruction Hours:2

Credits:2

SBECOURSE-

Exam Hours:3

Internal Marks:25

External Marks: 75

STOCK MARKET PRACTICES

Objective:

- To learn and understand the Basic concepts of capital market.
- To enable an awareness of stock market trading, stock exchange and stock brokers.

Learning Outcomes:

On completion of the course, the student will be able to

- To provide introduction about capital market.
- To make them aware about different levels of function, methods and new issue market.
- To make them understand the stock market and stock exchanges.
- To create awareness about marketing concept, functions, marketing mix and research.
- To facilitate the knowledge about NSE, screen based trading and demats accounts.

Unit-I

Capital Market – Need -Importance – Structure – Capital market in India-Classification of capital Market – Primarymarket. - Secondary market.

Unit – II

New issue market – Investment decision by the investor-Investment decision by the investor in New Issue Market- Industrial finance in India through New Issue Market-Functions – Methods of issue.

Unit – III

Stock market- Growth of stock exchange in India-Organizational structure of stock exchanges in india- Functions of stock exchanges.

Unit – IV

OTCEI- Paid up capital of OTCEI- Promotions of OTCEI- Special features of OTCEI-NSE – Listing of securities – Procedures-Advantages of listing – screen-based trading – Demat accounts –Mechanics of trading in stock exchanges.

Unit – V

Registration of stock brokers - Role of merchant bankers – Kinds of brokers- Speculation.

Text Book(s):

1. V.A. Avadhani : Indian Capital Market, HPH.
2. BholeL.M2016Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, NewDelhi.

Reference book(s):

1. P.N.Varshney: Indian financial system.
2. Punidhavahipandiyan: security analysis and portfolio management.
3. V.K.Bhalla, Security Analysis &Portfolio Management.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
V	20UCC5SBE3	STOCK MARKET PRACTICES	2	2

Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓			✓	✓
CO2	✓	✓	✓		✓	✓	✓		✓	
CO3		✓		✓				✓		✓
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓		✓	✓		✓	✓	✓
Number of Matches(✓) = 35 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
33	0	0	33	0	0	0	100	0	National

SEMESTER-VI

Course Code: 20UCC6 CC13
Instruction Hours: 6
Credits:5

Exam Hours: 3
Internal Marks :25
External Marks: 75

CORE COURSE-XIII CORPORATE ACCOUNTING

Objective:

- To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.
- To impart knowledge on corporate accounting methods.

Learning Outcomes:

- Enable the students to understand about amalgamation, absorption and external reconstruction.
- Make them to aware about accounts of banking companies.
- Keep them to aware about accounts of insurance companies.
- Enable the students to gain an idea of liquidation of companies.
- To develop knowledge of holding companies accounts.

Unit-I

Shares-Estimation of investment in Shares-Issue of Shares-Forfeiture-Reissue of shares-Under Subscription-Oversubscription-Issue of preference shares - Redemption of preference shares- Issue of debentures-Redemption of Debentures-Consideration for issue of debentures-Difference between stock and shares.

Unit – II

Preparation of Company Final Accounts - Company balance sheet preparation - Computation of Managerial Remuneration-Valuation of goodwill- Factors affecting valuation of goodwill- Valuation of Shares.

Unit – III

Amalgamation as Merger - Purchase - Methods of purchase considerations -Closing entries in the books of vendor company - Opening entries in the books of buying company as per AS 21 (Inter-company investments excluded).

Unit – IV

Holding company-Treatment of dividend- Consolidated Balance sheet as per AS 21- Accounts of Holding companies (excluding inter-company holdings).

Unit – V

Liquidation - Statement of affairs -Deficiency accounts - liquidator's final statement of receipt & Payments – Accounts of Banking Companies- Legal Provisions- CRR-SLR- Insurance Company Accounts.

(Theory 25%, Problem 75%)

Text Book(s):

1. Reddy, T.S. and Murthy, A. 2015. Corporate Accounting. Revised Edition. MarghamPublications,Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand & Company Private Limited, NewDelhi.

Reference Book(s):

1. Arulanandam, M.A. and Raman, K.S.2009. Advanced Accounting. 6thEdn. Himalaya Publishing House,Mumbai.
2. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy. 20thEdn. Kalyani

Publishers,Ludhiana.

- Joseph. T, (2009), Corporate Accounting, the Tata McGraw - Hill Education Private Limited, New Delhi.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course				Hours	Credits			
VI	20UCC6 CC13	CORPORATE ACCOUNTING				6	5			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓		✓	✓		✓	
CO2	✓	✓	✓		✓	✓	✓	✓		✓
CO3	✓	✓		✓		✓	✓		✓	
CO4	✓		✓		✓	✓	✓	✓		✓
CO5	✓	✓	✓	✓	✓	✓	✓		✓	✓
Number of Matches(✓) = 36 Relationship: High										
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%	
Matches	1-14		15-29		30-34		35-44		45-50	
Relationship	Very Poor		Poor		Moderate		High		Very High	

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
37	0	0	18	19	0.00	0.00	48.65	51.35	Global

SEMESTER-VI

Course Code:20UCC6CC14
Instruction Hours:6
Credits:5

Exam Hours:3
Internal Marks:25
External Marks: 75

CORECOURSE-XIV BUSINESS LAW

Objectives:

- To highlight the provisions of law governing the general contract and special contract.
- To enable the students to understand the legal remedies available in the Law to the Business and other people.

Learning Outcomes:

- Acquire knowledge about mercantile law and kinds of contracts.
- Know about quasi contracts and Performance of contract.
- Gain knowledge about different agency.
- Acquire knowledge in goods and warranties.
- Gain knowledge about Insurance.

Unit-I

Definition of Mercantile law-scope of Mercantile Law –Growth and Sources of Mercantile Law –Nature - Kinds of Contracts : Valid contract-Voidable contract-Difference between valid and voidable contract- Offer and acceptance –Rules relating to valid offer-Consideration – Legal rules regarding consideration–Capacity of Parties –Free Consent – Legality of object –Void Agreements –Contingent Contracts.

Unit – II

Performance of Contracts –Discharge of Contracts –Remedies for Breach Including Specific Performance – Recession- Damages-Quasi Contracts.

Unit – III

Law of Agency –Classification of agents –Creation of agency –Rectification –Rights and Duties of agents – Personal liability of agent.

Unit – IV

Sale and Agreement to sell –Caveat Emptor –Conditions -Warranties-Transfer of Ownership –Sale by non-owners –Rights an unpaid vendor.

Unit – V

Law of Insurance-General Principles applicable to Insurance –Types of Insurance – features.

Text Book(s):

- Mercantile Law –M.Chukla, S.Chand& Co
- Business Law, Shukla,M.C,S.Chand&Co.

Reference Book(s):

- Mercantile Law Batra and Kaltra –Tata McGraw Hill Company
- Mercantile Law –M.C.Kuchal, Vikas Publishing House
- Mercantile Law with Industrial Law –S.P.Iyengar and B.K.Goyal, R.Chand& Co.,

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course	Hours	Credits
VI	20UCC6CC14	BUSINESS LAW	4	4
Course	Programme Outcomes(POs)		Programme Specific Outcomes(PSOs)	

Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓		✓	✓	✓		✓	✓
CO2	✓	✓	✓			✓		✓		✓
CO3	✓	✓	✓	✓	✓		✓		✓	
CO4	✓		✓	✓		✓		✓	✓	✓
CO5	✓	✓	✓		✓	✓	✓		✓	✓
Number of Matches(✓) = 36 Relationship: High										

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
39	0	0	35	4	0.00	0.00	89.74	10.26	National

SEMESTER-VI

Course Code:20UCC6CC15
Instruction Hours:4
Credits:4

Exam Hours: 2
Internal Marks:15
External Marks: 45

CORECOURSE-XV FINANCIAL ACCOUNTING PACKAGE–TALLY (THEORY)

Objective:

- To impart the students with the basic principles and concepts of accounting.
- To provide knowledge on the use and application of computer in accounting.

Learning outcomes:

- The student can able to prepare the accounts with accounting software.
- The student can easily prepare the vouchers and insert in to the system.
- The student can file GST returns and prepare GST reports
- The student can easily prepare the financial reports
- The student can easily understand stock records.

Unit-I

Introduction-Features of Tally - Starting Tally - Company creation - alteration and deletion - Hierarchy of account groups and ledgers – Account groups of balance sheet - Assets and liabilities -P & L a/c - Accounts group creation - Accounts ledger creation - Financial problems-alteration and deletion.

Unit – II

Voucher entry - Types of Various Vouchers - Voucher alterations, deletion and cancellation - single mode Voucher entry - Account Voucher lists - Day book - Trial balance.

Unit – III

Cost centre - Cost category - Voucher entries using cost center - Payroll preparation - Budget creation and alteration - TDS - TCS - VAT.

Unit – IV

Inventory information - Inventory masters - units of measure - stock group - stock item - stock category – Go downs - Inventory vouchers - Receipt note voucher - Rejections in & Out voucher - Delivery note vouchers - Stock journal voucher - Physical stock voucher - Creating purchase order and sales order - Invoicing.

Unit - V

Accounting and inventory books and reports - Data Collaboration -Tally vault - Tally audit - Export of data - data formats - internet connectivity -E mailing tally report as attachments - import of tally data - migrating tally data - ODBC connectivity - connecting tally data into MS word document and excel worksheet - Backup - Restore.

Text Book(s):

1. Tally , Namrata Agarwal (2012).
2. Computer application in business –Srinivasa Vallaban

Reference Books(s):

1. Implementing Tally - AK Nadhani and KK Nadhani. (Unit I and II, Unit IV and V), 2013.
2. Tally-Accounting Software(For U.G &P.G Courses)- S.Palanivel, Margham Publications, Chennai.
3. Computer application in business-Mohan Kumar .

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
VI	22UCC6CC12	FINANCIAL ACCOUNTINGPACKAGE-TALLY					4	4				
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO2	✓	✓	✓	✓	✓	✓		✓	✓			
CO3	✓	✓		✓	✓	✓	✓	✓	✓	✓		
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓		
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓		
Number of Matches(∑)=45 Relationship: Very High												

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
56	0	0	0	56	0	0	0	100	Global

SEMESTER-VI

Course Code:20UCC6CC15P
 Instruction Hours:2
 Credits:2

Internal Marks:10
 External Marks: 30

CORECOURSE-XV FINANCIAL ACCOUNTING PACKAGE–TALLY (PRACTICAL)

ListOfPracticals:

1. Creation ,alteration and deletion of company
2. Creation, alteration and deletion of primary and secondary accounting groups.
3. Final A/C with adjustments(Creation and deletion of ledgers)
4. Voucher entry problems in double entry mode
5. Voucher entry problem in single entry mode.
6. Voucher entries using cost Centre
7. Budget preparation and reporting variance
8. Payroll preparation
9. Accounting vouchers using stock items.
10. Order processing and inventory vouchers
- 11.Generation of accounting books and reports.
12. Generation of inventory books and reports

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	22UCC6CC12P	FINANCIAL ACCOUNTING PACKAGE-TALLY (PRACTICALS)					2	2			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓		✓	✓		
CO3	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓	
Number of Matches(ℓ)=45 Relationship :Very High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	Very High

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
12	12	0	0	0	100	0	0	0	Local

SEMESTER-VI

Course Code:20UCC6MBE2
Instruction Hours:6
Credits:4

Exam Hours:3
Internal Marks:25
External Marks: 75

MBECOURSE- MANAGEMENT INFORMATION SYSTEM

Objective:

- To enable the students to get exposed to fundamental aspects of management information system and Database management system.
- To help the executives of an organization to make decisions and to implement the organizational structure

Learning outcomes:

- Analyze the relationship between information systems and organizations.
- Distinguish the classical and contemporary models of managerial activities and roles.
- Describe how managers make decisions in organizations.
- Evaluate the role of information systems in supporting various levels of business strategy.
- Know about Human resource – Business process outsourcing.

Unit-I

Management Information system- Meaning – Features – MIS Model – Components – Subsystems of an MIS – Role and Importance – Corporate planning for MIS – Growth of MIS in an organization – Challenges in the Development of MIS-Centralization Vs decentralization of MIS- Support – Limitations of MIS.

Unit – II

System Concepts – Elements – Characteristics – Types – Categories of information system – System development life cycle – System enhancement.

Unit – III

Information systems in business and management-Transaction processing system- Executive information system-Enterprise Resource Planning (ERP)-Threats to Informational Systems.

Unit – IV

Database Management System – Conceptual presentation – Client server architecture networks.

Unit - V

Functional management information system – Marketing – production – Human resource – Business process outsourcing

Text Book (s):

1. Dr.S.P.Rajagopalan, Management information system – Margham Publishing.
2. Gorden B.Davis & Margrethe H.Olson, “Management information system”.

McGraw Hill Publishing.

Reference Book(s):

1. A.K.Gupta – Management Information System – S.Chand& Co.
2. C.S.V.Murthy – Management information system
3. Sadagopan .S – Management information system

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCC6MBE2	MANAGEMENT INFORMATION SYSTEM					6	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓		✓	✓		✓	
CO2	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO3	✓		✓	✓	✓			✓		✓	
CO4		✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓		✓	✓	✓	
Number of Matches(ℓ)=41 Relationship :High											

Mapping	1-29%	30-59%	60-69%	70-89%	90-100%
Matches	1-14	15-29	30-34	35-44	45-50
Relationship	Very Poor	Poor	Moderate	High	VeryHigh

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
31	0	5	5	21	0	16.1	16.1	67.7	Global

SEMESTER-VI

Course Code:20UCC6MBE3
Instruction Hours:5
Credits:4

Exam Hours:3
Internal Marks:25
External Marks: 75

MBECOURSE- HUMAN RESOURCE MANAGEMENT

Objectives:

- To know about the different functions of organization and the Human Resource Processes those are concerned with planning, recruiting and Training.
- Behavioural and legal approaches to the management of human resources in organizations.

Learning Outcomes:

- Gain basic understanding of Human Resource Management and it's essential role in contemporary organizations.
- To know job analysis for placing the suitable person at the suitable place and different techniques of recruitment and selection process.
- To understand the concepts of job rotation and knowing awarding and performance appraisal.
- To gain Knowledge on HR training and appraisal process.
- To Understand the recent development of wage and salary administration.

Unit-I

HRM-Concept-Importance-Functions-Role-Successful implementation of Human Resource Management - Limitations-Recent Principles of HRM -Personnel Management Vs HRM -Challenges before HRM – Strategic HRM.

Unit – II

Human Resources Planning - Objectives of HRP-Problems in HRP-Different levels of HRP-Process-Factors influencing estimation of Human Resources-Recruitment-Policy-Sources of Recruitment- Selection procedure – Promotion-Types of Promotion - Demotion Policy-Cases of demotion –Reason of demotion- Transfer policy-Objectives of Transfer policy.

Unit – III

Performance Appraisal-Features of Performance Appraisal- Objectives of Performance Appraisal- Process-Performance Appraisal Methods- Uses -limitations of Performance Appraisal.

Unit – IV

Training & Development-Need-Objectives-Importance-Training Methods-Evaluation of Training Programme-Design a training program- Essentials of good training program- Motivation-Nature-Characteristics - Theories of Motivation –Types: Achievement Motivation, Competence Motivation-Importance of Motivation.

Unit – V

Wages & Salary Management-Theories of wages- Time wages Vs Piece rate system- Methods of wage payments-Employee Remuneration -Factors determining the remuneration- Profit sharing-Fringe Benefits-Employee services-Wages & Salary Administration-Steps in Wage& Salary Administration-Difference between Wages & Salary.

Text Book(s):

1. Human Resource Management - L.M. Prasad – Sultan Chand & sons.
2. Human Resource Management Text and Cases: K.Aswathappa, Tata McGraw Hill, NewDelhi.

Reference Book(s):

1. Human Resource Management by KalyaniPublishers.
2. Human Resource Management by Ivancevich, John M. McGrawHill.

3. Human Resource Management by Wreather and Davis, PearsonEducation.

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	20UCC6MBE3	HUMAN RESOURCE MANAGEMENT					5	4			
Course Outcomes (COs)	Programme Outcomes(POs)					Programme Specific Outcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓		✓	✓	✓	✓	✓		
CO2	✓	✓	✓		✓	✓				✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓		
CO4	✓	✓	✓		✓	✓	✓	✓		✓	
CO5	✓	✓	✓	✓		✓	✓	✓		✓	
Number of Matches(✓) = 38 Relationship: High											
Mapping	1-29%		30-59%		60-69%		70-89%		90-100%		
Matches	1-14		15-29		30-34		35-44		45-50		

Total Number of Topics	Number of Topics Focus on				% of Topics Focus on				Course Category Based on %
	Local	Regional	National	Global	Local	Regional	National	Global	
60	0	5	29	39	0.00	8.33	48.33	65.00	Global

