

B.COM

Course Structure and Syllabus

(For the candidates admitted from the academic year 2024-2025 onwards)

CHOICE BASED CREDIT SYSTEM- LEARNING OUTCOMES BASED CURRICULUM FRAMEWORK (CBCS -LOCF)



THANTHAI HANS ROEVER COLLEGE (AUTONOMOUS)

(Nationally Re-

Accredited by NAAC with B⁺⁺) (Affiliated to Bharathidasan

University, Tiruchirappalli) ELAMBALUR, PERAM

BALUR – 621220



Vision

- ❖ The Department is committed to educate and train innovate and competent human resource globally suitable for industry, business and service sector and to equip and encourage them to start their own ventures in urban or rural areas benefitting both the classes and masses.

Mission

- ❖ To secure and deliver knowledge through teaching, research and extension activities
- ❖ To seek continuous improvement in the quality of education to remain globally competitive
- ❖ To consolidate, strengthen and update the existing programmes.
- ❖ To expand and diversify to cover the frontier areas by introducing newly certain innovative academic programmes.
- ❖ To foster research in regional studies that too of interdisciplinary nature
- ❖ To keep regular interaction with business and industry with the help of establishment of chairs and entering into MOUs.
- ❖ To undertake extension and consultancy activities
- ❖ To improve soft skills to bring about balanced personality development of the learners

Programme Outcomes (POs)

Upon completion of the programme the undergraduate will be able to

1. Acquire knowledge, understand concepts and apply new ideas which enable them to be employable or self-employed.
2. Demonstrate motivation in advancing to higher learning programmes.
3. Engage in socially responsible behaviour and have value added education.
 - a. Have exposure to technical proficiency, analytical capability, soft skills and life skills development.
4. Develop broad understanding in the basic concepts of Commerce.

Program Specific Outcomes (PSOs)

1. Upon completion of the B.Com Degree programme, the graduate will be able to
2. Understand the various principles that govern the application of Commerce & Management.
3. Understand the Accounting Concepts and acquire the skills in preparing various accounts.
4. Acquire knowledge, create and execute new ideas to develop entrepreneurial skills.
5. Understand the basic knowledge, legal rules and relations regarding business and companies.
6. Acquire effective communication, presentation and professional skills.

ThanthaiHansRoeverCollege(Autonomous),Elambalur,Perambalur-621220

B.COM

CHOICEBASEDCREDITSYSTEM–LEARNINGOUTCOMESBASEDCURRICULUM FRAMEWORK(CBCS-LOCF)

(Forthecandidatesadmittedfromtheacademicyear2024-2025 onwards)

Semester	Part	CourseCode	TitleoftheCourse	Ins. Hours/	Credits	Exam Hours	CIA (Max)	ESE (Max)	Total (Max)
1	I	23UT1/H1	Language	6	3	3	25	75	100
1	II	23UE1	English	6	3	3	25	75	100
1	III	23UCM1CC1	FinancialAccounting- I	6	5	3	25	75	100
1	III	23UCM1CC2	Principles ofManagement	6	5	3	25	75	100
1	III	23UMS1AC1	BusinessCommunication	4	3	3	25	75	100
I	IV	23UCM1SE1	Principles ofCommerce-(NME-1)	2	2	3	25	75	100
			ValueAddedCourse*		2*	2	50	50	100*
Total				30	21	-	-	-	600
2	I	23UT2/H2	Language	6	3	3	25	75	100
2	II	23UE2	English	6	3	3	25	75	100
2	III	23UCM2CC3	FinancialAccounting-II	5	5	3	25	75	100
2	III	23UCM2CC4	BusinessLaw	5	5	3	25	75	100
2	III	23UMS2AC2	BusinessEnvironment	4	3	3	25	75	100
2	IV	23UCM2SE2	StockMarketOperation-(NME-2)	2	2	3	25	75	100
2	IV	23UCM2SE3	OfficeManagement	2	2	3	25	75	100
			ValueAddedCourse*		2*	2	50	50	100*
Total				30	23	-	-	-	700
3	I	23UT3/H3	Language	6	3	3	25	75	100
3	II	23UE3	English	6	3	3	25	75	100
3	III	23UCM3CC5	CorporateAccounting–I	5	5	3	25	75	100
3	III	23UCM3CC6	CompanyLaw	4	4	3	25	75	100
3	III	23UCM3AC3	BusinessMathematics&Statistics	4	3	3	25	75	100
3	IV	23UCM3SE4	HumanResourceManagement	2	2	3	25	75	100
3	IV	23UCM3SE5	Advertising& SalesPromotion	2	2	3	25	75	100
3	IV	23UGS	GenderStudies	1	1	3	25	75	100
			ValueAddedCourse*		2*	2	50	50	100*
Total				30	23	-	-	-	800

4	I	23UT4/H4	Language	6	3	3	25	75	100
4	II	23UE4	English	6	3	3	25	75	100
4	III	23UCM4CC7	CorporateAccounting-II	5	5	3	25	75	100
4	III	23UCM4CC8	PrinciplesofMarketing	5	5	3	25	75	100
4	III	23UCA4AC4	FinancialServices	4	3	3	25	75	100
4	IV	23UCM4SE6	SoftSkillDevelopment	2	2	3	25	75	100
4	IV	23UES	EnvironmentalStudies	2	2	3	25	75	100
			ValueAddedCourse*		2*	2	50	50	100*
Total				30	23	-	-	-	700
5	III	23UCM5CC9	CostAccounting-I	6	5	3	25	75	100
5	III	23UCM5CC10	BankingLawandPractice	6	5	3	25	75	100
5	III	23UCM5CC11	IncomeTaxLawandPractice- I	5	4	3	25	75	100
5	III	23UCM5CC12PW	Project withViva-Voce	3	3	-	Evaluation-80 Vivavoce-20		100
5	III	23UCM5DE1	FinancialManagement	4	4	3	25	75	100
5	III	23UCM5DE2	InsuranceandRiskManagement	4	4	3	25	75	100
5	IV	23UVE	ValueEducation	2	2	3	25	75	100
			SummerInternship**(Or)Industrial Training		2*				
			ValueAddedCourse*		2*	2	50	50	100*
Total				30	27	-	-	-	700
6	III	23UCM6CC13	CostAccounting-II	6	5	3	25	75	100
6	III	23UCM6CC14	Management Accounting	6	5	3	25	75	100
6	III	23UCM6CC15	IncomeTaxLawandPractice- II	6	4	3	25	75	100
6	III	23UCM6DE3	EntrepreneurialDevelopment	6	4	3	25	75	100
6	III	23UCM6DE4	LogisticsandSupplyChain Management	6	4	3	25	75	100
6	V		ExtensionActivity	-	1	-	-	-	-
			ValueAddedCourse*		2*	2	50	50	100*
Total				30	23	-	-	-	500
GrandTotal				180	140				4000

after 4th semester during summervacation-30 Hours and 2 credits will be included in the 5th semester.

*Extra Credit Course which will not be included in the total CGPA

*Value added course (Outside Instruction hours: 30 hours)

List of Core Courses

Core Course –I – Financial Accounting –
I
Core Course –II – Principles of
Management
Core Course –III – Financial
Accounting – II
Core Course –IV -
Business Law
Core Course –V -Corporate Accounting -
I
Core Course –VI –Company Law
Core Course –VII -Corporate Accounting -
II
Core Course –VIII – Principles of
Marketing
Core Course –IX –Cost Accounting-I
Core Course –X –Banking Law and Practice
Core Course – XI – Income Tax Law and Practice-
I
Core Course –XIII –Cost Accounting –II
Core Course –XIV –Management Accounting
Core Course –XV –Income Tax Law and Practice –II

List of Allied Courses

- Business Communication
- Business Environment
- Principles of Marketing
- E-Commerce

List of Discipline Specific Elective Course

- Financial Management
- Office Management & Secretarial Practice
- Entrepreneurial Development
- Logistics and Supply Chain Management

Skill Enhancement Course:

Skill Enhancement Course-1(NME-1) – Principles of
Commerce
Skill Enhancement Course-2(NME-2) – Stock
Market Operation
Skill Enhancement Course-3 –
Office Management
Skill Enhancement Course-4 – Human Resource
Management
Skill Enhancement Course-5 –
Advertising & Sales Promotion
Skill Enhancement Course-6 –Soft Skill (Auditing and Corporate Governance)

Course details:	No. of Courses & Credits	Total Credits
<u>Part I</u>		
Tamil	4*3	12
<u>Part II</u>		
English	4*3	12
<u>Part III</u>		
Core Course	14*4	56
Project with Viva-Voce	1*4	4
Allied Course	4*3	12
Discipline Elective	4*3	12
<u>Part IV</u>		
Skill Enhancement Courses	6*2	12
Entrepreneurial Skill	1*1	1

SoftSkill	1*2	2
ValueEducation	1*2	2

EnvironmentalStudies	1*2	2
SummerInternship	1*2	2
<u>PartV</u>		
ExtensionActivity	1 (CreditOnly)	1

Note:

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

FOR THEORY

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

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

- Project : 100 Marks (The Project will be evaluated by an Internal and an External Examiner) Dissertation-80 Marks
Viva Voce-20 Marks

List of Value Added Courses

CourseCode	CourseTitle
23UCMVA1	AgriBusinessCo-operatives
23UCMVA2	RuralMarketing
23UCMVA3	AgriSupplyManagement
23UCMVA4	ProductionandOperationsManagement
23UCMVA5	StrategicBrandManagement
23UCMVA6	SustainableDevelopment

QuestionPaperPattern

UGProgramme		
MaximumMarks:75		Duration:3Hours
Section-A	i)a- (5 Questions for Multiple Choice)One questionfromeachunit	5x1=5Marks
	b- (5QuestionsforFillintheBlanks)One questionfromeachunit	5x1=5Marks
	ii) (5shortanswerquestions)Onequestion fromeachunit	5x2=10Marks
Section-B	5 Questions (InternalChoice: Eitheror) Onesetofquestionsfromeachunit	5x5=25Marks
Section-C	3 Questions (Answerany3 outof5Questions)One questionfromeachunit	3 x10 = 30 Marks

SEMESTER– I

CourseCode:23UCM1CC1

InstructionHours:6

Credits:5

ExamHours:3

InternalMarks:25

ExternalMarks:75

CORECOURSE– I–FINANCIALACCOUNTING-I

OBJECTIVES:

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

COURSE OUTCOMES:

1. Remember the concept of rectification of errors and Bank reconciliation statements
2. Apply the knowledge in preparing detailed accounts of sole trading concerns
3. Analyse the various methods of providing depreciation
4. Evaluate the methods of calculation of profit
5. Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

UNIT–I

Fundamentals of Financial Accounting

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

UNIT–II

Final Accounts

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

UNIT–II

Depreciation and Bills of Exchange

Depreciation-Meaning–Objectives–Accounting Treatments-Types-Straight Line Method– Diminishing Balance method–Conversion method.

Annuity Method–Depreciation Fund Method–Insurance Policy Method–Revaluation Method–

Depletion Method–Sum of Digits Method–Machine Hour Rate Method.

Bills of Exchange–Definition–Specimens–Discounting of Bills–Endorsement of Bill–Collection–Noting– Renewal–Retirement of Bill under rebate–Insolvency of Acceptor–Accommodation.

UNIT–IV

Accounting from Incomplete Records

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

UNIT–V

Royalty and Insurance of Claims

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

TEXTBOOKS:

1. S.P.Jain and K.L.Narang Financial Accounting-I, Kalyani Publishers, New Delhi.
2. S.N.Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4. Radhaswamy and R.L.Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

REFERENCES:

1. Dr.ArulanandanandRaman:AdvancedAccountancy,HimalayaPublications,Mumbai.
2. Tulsian,Advanced Accounting,TataMcGrawHills,Noida.
- 3.CharumathiandVinayagam,FinancialAccounting,S.ChandandSons,NewDelhi.
4. GoyalandTiwari,FinancialAccounting,TaxmannPublications,NewDelhi.
- 5.RobertNAnthony,DavidHawkins,KennethA.Merchant,Accounting:TextandCases.McGraw-HillEducation,Noida.

WEBRESOURCES:

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

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits				
I	23UCM1CC1	FinancialAccounting -I					5	5				
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓				✓		
CO2	✓		✓	✓	✓	✓	✓	✓	✓			
CO3										✓		
CO4	✓	✓	✓	✓		✓		✓				
CO5	✓		✓	✓	✓	✓	✓	✓	✓	✓		
Number ofMatches(ℓ)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER– I

CourseCode:23UCM1CC2

ExamHours:3

InstructionHours:6

InternalMarks: 25

Credits: 5

ExternalMarks:75

CORECOURSE– II– PRINCIPLES OFMANAGEMENT

OBJECTIVES:

- 1.To understand the basic management concepts and functions
- 2.Toknowthevarioustechniquesofplanninganddecisionmaking
- 3.Tofamiliarize withthe concepts oforganizationstructure
- 4.Togainknowledgeaboutthevariouscomponentsofstaffing
- 5.Toenablethestudentsinunderstandingthecontroltechniquesofmanagement

COURSEOUTCOMES:

On completion of the course, the student will be able

- 1.Demonstratetheimportanceofprinciplesofmanagement.
- 2.Paraphrase the importance of planning and decision making in an organization.
- 3.Comprehendtheconceptofvariousauthorizesandresponsibilitiesofanorganization
- 4.Enumeratethevariousmethods ofPerformanceappraisal
- 5.Demonstratethenotionofdirecting,co-coordinationand controlinthemanagement.

UNIT–I

IntroductiontoManagement

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

UNIT–II

Planning

Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements ofPlanning–Types–PlanningProcess-ToolsandTechniquesof Planning–ManagementbyObjective(MBO).DecisionMaking:Meaning–Characteristics–Types-StepsinDecisionMaking –Forecasting.

UNIT–III

Organizing

Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal andInformalOrganization–OrganizationChart–OrganizationStructure:MeaningandTypes- Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span ofManagement.

UNIT-IV

Staffing

Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment– Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion–ManagementGames–PerformanceAppraisal-MeaningandMethods– 360PerformanceAppraisal –WorkfromHome-ManagingWorkfromHome [WFH].

UNIT-V

Directing

Motivation–Meaning-Theories–Communication–Types-BarrierstoCommunications–Measures to Overcome the Barriers.Leadership – Nature - Types and Theories of Leadership – StylesofLeadership-Qualitiesofa Good Leader –Successful WomenLeaders.Supervision.

Co-ordination and Control

Co-ordination–Meaning- TechniquesofCo-ordination.

Control - Characteristics - Importance – Stages in the Control Process - Requisites of EffectiveControlandControllingTechniques–ManagementbyException[MBE].

TEXTBOOKS:

- 1.Gupta.C.B,-PrinciplesofManagement-L.M.Prasad,S.Chand&SonsCo.Ltd, NewDelhi.
- 2.DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
- 3.P.C.Tripathi&P.N.Reddy,PrinciplesofManagement.TataMcGraw,Hill,Noida.
- 4.L.M.Prasad,PrinciplesofManagement,S.Chand&SonsCo.Ltd, NewDelhi.
- 5.R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, KalyaniPublications,NewDelhi.

REFERENCES:

1. KSundhar,PrinciplesOfManagement,VijayNicholeImprintsLimited,Chennai
2. HaroldKoontz,HeinzWeirich,EssentialsofManagement,McGrawHill,SultanChandandSons,NewDelhi.
3. Griffffin,Managementprinciplesandapplications,Cengagelearning,India.
4. H.Mintzberg -TheNatureofManagerialWork,Harper&Row,NewYork.
5. Eccles,R.G.&Nohria,N.Beyond the Hype:Rediscovering the Essence of Management.BostonTheHarvardBusiness SchoolPress,India.

WEBRESOURCES:

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

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
I	23UCM1CC2	Principles of 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 (I) = 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

SEMESTER-I

CourseCode:23UCM1AC1

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIED COURSE-I-BUSINESS COMMUNICATION

OBJECTIVES:

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

COURSE OUTCOMES:

- On completion of the course, the student will be able to
1. Acquire the basic concept of business communication.
 2. Exposed to effective business letter.
 3. Paraphrase the concept of various correspondences.
 4. Prepare Secretarial Correspondence like agenda, minutes and various business reports.
 5. Acquire the skill of preparing an effective resume

UNIT-I

Introduction to Business Communication

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

UNIT-II

Trade Enquiries

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

UNIT-III

Banking Correspondence

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

Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence

UNIT–IV

Secretarial Correspondence

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

UNIT–V

Application Letters

Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various - Types of Interviews – Public Speech – Characteristics of a Good Speech

TEXTBOOKS:

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

REFERENCES:

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

WEB RESOURCES:

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

RelationshipMatrixforCOs,POs andPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
I	23UMS1AC1	BusinessCommunication					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓			✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓			
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(ℓ)= 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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-I

CourseCode:23UCM1AC1

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSE-I-INDIANECONOMIC DEVELOPMENT

OBJECTIVES:

- 1.To understand the concepts of Economic growth and development
- 2.To know the features and factors affecting economic development
- 3.To gain understanding about the calculation of national income
- 4.To examine the role of public finance in economic development
- 5.To understand the causes of inflation

COURSE OUTCOMES:

- Elaborate the role of State and Market in Economic Development
- Explain the Sectorial contribution to National Income
- Illustrate and Compare National Income at constant and current prices.
- Describe the canons of public expenditure
- Understand the theories of money and supply

UNIT-I

Economic Development and Growth

Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure - Factors affecting Economic Development

UNIT-II

Classification of Nations on the basis of development

Characteristics of Developing Countries and Developed Countries - Population and Economic Development - Theories of Demographic Transition. Human Resource Development and Economic Development

UNIT-III

National Income

Meaning, Importance, National Income - Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare

UNIT-IV

Public Finance

Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue - Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure - Classification

and Cannon of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits-Revenue, Budgetary, Primary and Fiscal, Deficit Financing.

UNIT-V

Money Supply

Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index-CPI and WPI, Role of Fiscal Policy in Controlling Money supply

TEXTBOOKS:

1. Dutt and Sundaram, Indian Economy, S. Chand, New Delhi
2. V. K. Puri, S. K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3. Remesh Singh, Indian Economy, McGraw Hill, Noida.
4. Nitin Singhania, Indian Economy, McGraw Hill, Noida.
5. Sanjeverma, The Indian Economy, unique publication, Shimla.

REFERENCES:

1. Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi.
2. Sukumoy Chakravarty: Development Planning- Indian Experience, OUP, New Delhi.
3. Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4. Mier, Gerald, M: Leading issues in Economic Development, OUP, New Delhi.
5. Todaro, Micheal P: Economic Development in the third world, Orient Longman, Hyderabad

WEB RESOURCES:

1. <http://www.jstor.org>
2. <http://www.indiastat.com>
3. <http://www.epw.in>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
I	23UMS1AC1	Indian Economic Development					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 (I) = 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

SEMESTER-I

CourseCode:23UCM1AC1

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSE-I-BUSINESS ECONOMICS

OBJECTIVES:

- 1.To understand the approaches to economic analysis
- 2.To know the various determinants of demand
- 3.To gain knowledge on concept and features of consumer behaviour
- 4.To learn the laws of variable proportions
- 5.To enable the student to understand the objectives and importance of pricing policy

COURSE OUTCOMES:

- 1.Explain the positive and negative approaches in economic analysis
- 2.Understand the factors of demand forecasting
- 3.Know the assumptions and significance of indifference curve
- 4.Outline the internal and external economies of scale
- 5.Relate and apply the various methods of pricing

UNIT-I

Introduction to Economics

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost– Accounting Profit and Economic Profit–Incremental and Marginal Concepts – Time and Discounting Principles –Concept of Efficiency-Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNIT-II

Demand & Supply Functions

Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.

UNIT-III

Consumer Behaviour

Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.

UNIT-IV

Theory of Production

Concept of Production-Production Functions: Linear and Non-Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale - Internal and External Economies - Internal and External Diseconomies-Producer's equilibrium

UNIT-V

Market Structure

Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives - Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly - Monopolistic Competition - Price Discrimination, Equilibrium of Firm in Monopolistic Competition - Oligopoly - Meaning - features, "Kinked Demand" Curve

TEXTBOOKS:

1. H.L. Ahuja, Business Economics - Micro & Macro - Sultan Chand & Sons, New Delhi.
2. C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur-03.
3. Aryamala. T, Business Economics, Vijay Nocol, Chennai.
4. T.P. Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5. D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

REFERENCES:

1. S. Shankaran, Business Economics - Margham Publications, Chennai.
2. P.L. Mehta, Managerial Economics - Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
4. Ramsingh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5. Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.

WEB RESOURCES:

1. https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2. <https://www.icsi.edu/>
3. <https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160>

RelationshipMatrixforCOs,POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
I	23UMS1AC1	BusinessEconomics					4	3			
Course	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
Outcomes (COs)	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓			✓	✓	✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓			
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(ℓ)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER– I

CourseCode:23UCM1SE1

ExamHours:3

InstructionHours:2

InternalMarks:25

Credits: 2

ExternalMarks:75

SKILL ENHANCEMENT COURSE – 1(NME-1) – PRINCIPLES OF

COMMERCEOBJECTIVES:

1. toacquaintandequipthestudentwiththelatestknowledgeinthefieldofCommerce;
2. topreparethemforhigher studiesinCommerce;
3. to take a job in the trade/finance, insurance organizations and industry with basic Commercialknow-how;
4. to impart the students,thebasicrequirementssto enablethemto takeup Businessasacareer.

COURSEOUTCOMES:

Oncompletionofthecourse,thestudentwillbeable to

1. Toprovideintroductionaboutbusinessandeconomicssystemincommerce.
2. Tomakethemawareaboutdifferenttypesofcommercialorganization.
3. Tomakethemunderstandtheofficerulesandregulations.
4. Tocreatawarenessaboutmarketingconceptandtrade.
5. Tofacilitate theknowledgeaboutof insurance,transportation,warehousingandbusinessfinance.

UNIT–I

Introduction

DefinitionofCommerce,itsimportanceandscope.Branchesofcommerce,Trade,Insurance,Finance,Marketing, Warehousing and Industry, Essentials of establishing a business house and qualities of agoodbusinessman.

UNIT–II

TypesofCommercialOrganizations:

SoleProprietorship-Partnership-Joint StockCompany/Corporation-CooperativeSociety.

UNIT–III

OfficeOrganization:

OfficeRules,organization-Handlingincomingandoutgoingmail,basicpostalinformation-Filing,duplicating,copyingandindexing-Office equipment'sandmachine.

UNIT–IV

Trade:

Home Trade: Wholesale, Retails, Middlemen, Salesmanship and advertisement. Channel of distribution and Chamber of Commerce - **Purchase and Sales of Goods:** Procedure, documents used in home trade, price list, invoice, transportation and Railway receipts - **Foreign Trade Import:** Import procedure, documents used **Export:** Export procedure, documents used and role of Export Promotion Bureau.

UNIT-V

Auxiliaries to Commerce

Insurance: Kinds, Advantage to Commerce - **Transportation:** / Means - Air, Rail, Road and Sea -

Warehousing: Kinds and advantages, warehouse receipts - **Business Finance:** types and importance

TEXTBOOKS:

1. Principles of Commerce Usool-e-Tijarat Written by: Maqsood Ahmed Published by: Mukhtar Brothers Shah Din Market, Urdu Bazar, Lahore.
2. Principles of Commerce Written by: Muhammad Irshad Published by: Naveed Publications 63-Shahrah-e-Quaid-e-Azam, Lahore

REFERENCES:

1. Ideal Principles of Commerce Written by: Hafiz Muhammad Sharif Published by: Azeem Academy, 22-Urdu Bazar, Lahore
2. Business Organization and Management - C.B. Gupta, S. Chand & company
3. Business Organization and Management - Tapash Ranjan Saha.

WEB RESOURCES:

1. <https://intermediate.fccollege.edu.pk/wp-content/uploads/2019/07/Principles-of-Commerce-Short-Long-Questions-I-Year.pdf>
2. <https://www.scribd.com/document/453978602/Principles-of-Commerce-pdf>

Semester	Code	TitleoftheCourse				Hours	Credits				
I	23UCM1SE1	PrinciplesofCommerce				2	2				
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	✓	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓		✓		✓	✓	✓		✓	✓	
CO2	✓	✓	✓			✓	✓	✓		✓	
CO3	✓	✓	✓		✓	✓	✓		✓	✓	
CO4	✓	✓	✓	✓		✓	✓	✓		✓	
CO5	✓		✓	✓	✓	✓	✓		✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-II

CourseCode:23UCM2CC3

ExamHours:3

InstructionHours:5

InternalMarks:25

Credits:5

ExternalMarks:75

CORECOURSE-III-FINANCIAL ACCOUNTING-II

OBJECTIVES:

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

COURSE OUTCOMES:

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

1. To evaluate the Hire purchase accounts and Instalment systems
2. To prepare Branch accounts and Departmental Accounts
3. To understand the accounting treatment for admission and retirement in partnership
4. To know Settlement of accounts at the time of dissolution of a firm.
5. To elaborate the role of IFRS

UNIT-I

Hire Purchase and Instalment System

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

UNIT-II

Branch and Departmental Accounts

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

UNIT–III

Partnership Accounts -I

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

UNIT–IV

Partnership Accounts- II

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

UNIT–V

Accounting Standards for financial reporting

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

TEXTBOOKS:

1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4. SP Jain and K.L. Narang: Financial Accounting-I, Kalyani Publishers, New Delhi.
5. T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.

REFERENCES:

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

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

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCM2CC3	Financial Accounting-II					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 (I) = 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

SEMESTER-II

CourseCode:23UCM2CC4

ExamHours:3

InstructionHours:5

InternalMarks:25

Credits:5

ExternalMarks:75

CORE COURSE-IV-BUSINESSLAW

OBJECTIVES:

1. To know the nature and objectives of Mercantile law
2. To understand the essentials of valid contract
3. To gain knowledge on performance contracts
4. To define the concepts of Bailment and pledge
5. To understand the essentials of contract of sale.

COURSE OUTCOMES:

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

1. Explain the Objectives and significance of Mercantile law
2. Understand the clauses and exceptions of Indian Contract Act.
3. Explain concepts on performance, breach and discharge of contract.
4. Outline the contract of indemnity and guarantee
5. Explain the various provisions of Sale of Goods Act 1930

UNIT-I

Introduction

An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law

UNIT-II

Elements of Contract

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract

UNIT-III

Performance Contract

Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract-Quasi Contract

UNIT-IV

Contract of Indemnity and Guarantee

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT-V

Sale of Goods Act 1930:

Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller

TEXTBOOKS:

N.D. Kapoor, Business Laws - Sultan Chand and Sons, New Delhi.

R.S.N. Pillai - Business Law, S. Chand, New Delhi.

MCKuchhal & Vivek Kuchhal, Business Law, S Chand Publishing, New Delhi

M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. Shusma

Aurora, Business Law, Taxmann, New Delhi.

REFERENCES:

Preethi Agarwal, Business Law, CA foundation study material,

Chennai. Business Law by Saravanel, Sumathi,

Anu, Himalaya Publications, Mumbai. Kavya and Vidhyasagar, Business Law,

Nithya Publication, New Delhi.

D. Geet, Business Law Nirali Prakashan Publication, Pune.

M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.

WEB RESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
I	23UCM2CC4	BusinessLaw					5	5			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓				✓	
CO2			✓	✓	✓	✓	✓	✓	✓	✓	
CO3			✓				✓				
CO4	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
NumberofMatches(l)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-II

CourseCode:23UMS2AC2

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSE-II-BUSINESSENVIRONMENT

OBJECTIVES:

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment.

COURSE OUTCOMES:

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

1. Remember the nexus between environment and business.
2. Apply the knowledge of Political Environment in which the businesses operate.
3. Analyze the various aspects of Social Environment.
4. Evaluate the parameters in Economic Environment.
5. Create a conducive environment for business to operate globally

UNIT-I

An Introduction

The Concept of Business Environment - Its Nature and Significance - Brief Overview of Political - Cultural - Legal - Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT-II

Political Environment

Political Environment - Government and Business Relationship in India - Provisions of Indian Constitution Pertaining to Business.

UNIT-III

Social and Cultural Environment

Social and Cultural Environment - Impact of Foreign Culture - Castes and Communities - Linguistic and Religious Groups - Types of Social Organization - Social Responsibilities of Business.

UNIT-IV

Economic Environment

Economic Environment - Economic Systems and their Impact of Business - Macro Economic Parameters like GDP - Growth Rate Population - Urbanization - Fiscal Deficit - Plan Investment - Per Capita Income and their Impact on Business Decisions.

UNIT-V

Technological Environment

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics- Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

TEXTBOOKS:

1. C.B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa. K., Essentials of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

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1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikh Saleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey

WEB RESOURCES:

1. www.mbaofficial.com
2. www.yourarticlelibrary.co
3. www.businesscasesstudies.co.uk

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
II	23UMS2AC2	BusinessEnvironment					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓		✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-II

CourseCode:23UMS2AC2

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIED COURSE-II-INSURANCE AND RISK MANAGEMENT

OBJECTIVES:

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

COURSE OUTCOMES:

1. Identify the workings of insurance and hedging
2. Evaluate the types of insurance policies and settlement
3. Settle claims under various types of general insurance
4. Know the protection provided for insurance policy holders under IRDA
5. Evaluate the assessment and retention of risk

UNIT-I

Introduction to Insurance

Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.

UNIT-II

Life Insurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies – Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance

UNIT-III

General Insurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.

UNIT–IV

RiskManagement

RiskManagement–Objectives–Process–IdentificationandEvaluationofPotentialLosses
–RiskReduction-RiskTransfer–RiskFinancing-LevelofRiskManagement–CorporateRiskManagement—
PersonalRiskManagement.

UNIT–V

IRDAAct1999

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose,Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ ProtectionunderIRDA–Exposure/PrudentialNorms-SummaryProvisionsofrelatedActs.

TEXTBOOKS:

- 1.NeetiGupta,AnujGuptaandAbhaChopra,RiskManagementandInsurance,KalyaniPublishers,NewDelhi.
- 2.Dr.N.Premavathy–ElementsofInsurance, SriVishnuPublications, Chennai.
- 3.M.N.Mishra &S.B.Mishra,InsurancePrinciplesandPractice,SChandPublishers,NewDelhi.
- 4.MichelCrouhy, TheEssentialsofRiskManagement,McGrawHill,Noida.
- 5.ThomasColeman,APracticalGuideto RiskManagement,CFA,India.

REFERENCES:

- 1.JohnC.Hull, RiskManagementandFinancialInstitutions(WileyFinance), Johnwiley&sons,NewJersey.
- 2.P.K.Gupta,InsuranceandRiskManagement,HimalayaPublications,Mumbai.
- 3.Dr.Sunilkumar,InsuranceandRiskManagement,Golgatiapublishers,NewDelhi.
- 4.NaliniPravaTripathy,Prabir Paal, InsuranceTheory&Practice,PrenticeHallofIndia.
- 5.AnandGanguly–InsuranceManagement,NewAgeInternationalPublishers.

WEBRESOURCES:

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

RelationshipMatrixfor COs,POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
II	23UMS2AC2	Insurance and RiskManagement					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓		✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-II

CourseCode:23UMS2AC2

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSE-II-INTERNATIONALTRADE

OBJECTIVES:

1. To understand the nexus between environment and business.
2. To know the Political Environment in which the businesses operate.
3. To gain an insight into Social Environment.
4. To familiarize the concepts of an Economic Environment.
5. To learn the trends in Global Environment.

COURSE OUTCOMES:

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

1. Remember the nexus between environment and business.
2. Apply the knowledge of Political Environment in which the businesses operate.
3. Analyze the various aspects of Social Environment.
4. Evaluate the parameters in Economic Environment.
5. Create a conducive environment for business to operate globally

UNIT-I

An Introduction

The Concept of Business Environment-Its Nature and Significance-Brief Overview of Political-Cultural-Legal-Economic and Social Environments and their Impact on Business and Strategic Decisions.

UNIT-II

Political Environment

Political Environment-Government and Business Relationship in India-Provisions of Indian Constitution Pertaining to Business.

UNIT-III

Social and Cultural Environment

Social and Cultural Environment-Impact of Foreign Culture-Castes and Communities-Linguistic and Religious Groups-Types of Social Organization-Social Responsibilities of Business.

UNIT-IV

Economic Environment

Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT-V

Technological Environment

Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics- Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.

TEXTBOOKS:

1. C.B. Gupta, Business Environment, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa. K., Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

REFERENCES:

1. Veenakshaypailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikh Saleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey

WEB RESOURCES:

1. www.mbaofficial.com
2. www.ourarticlelibrary.co
3. www.businesstudies.co.uk

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
II	23UMS2AC2	BusinessEnvironment					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓		✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-II

CourseCode:23UCM2SE2

ExamHours:3

InstructionHours:2

InternalMarks:25

Credits:2

ExternalMarks:75

SKILL ENHANCEMENT COURSE-2(NME-2) –STOCK MARKET OPERATION

OBJECTIVES:

- To learn and understand the basic concepts of stock market trading.
- To learn and understand the rules and regulations of SEBI

COURSE OUTCOMES:

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

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

UNIT-I

Capital Market – Need and Importance – Structure – Primary and Secondary market- Recent trends in primary market.

UNIT-II

New issue market – Functions – Methods of issue.

UNIT-III

Stock market – Functions of stock exchanges – Overviews of major stock exchange in India – Listing conditions of BSE and NSE.

UNIT-IV

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 – Stock Market Index / Major purpose and contribution in Development Index – methods – Stock market index in HDIC – BSE – NSE Index.

TEXTBOOKS:

1. V.A. Avadhani: Indian Capital Market, HPH.
2. Bhole L.M 2016 Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, New Delhi.

REFERENCES:

1. P.N.Varshney:Indianfinancialsystem.
2. Punidhavadhipandiyam:securityanalysisandportfoliomangement.
3. V.K.Bhalla,SecurityAnalysis&Portfolio Management.

WEBRESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits				
II	23UCM2SE2	StockMarket Operation					2	2				
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓		✓	✓	✓			✓	✓		
CO2	✓	✓	✓		✓	✓	✓		✓			
CO3		✓		✓				✓		✓		
CO4	✓	✓	✓	✓	✓	✓	✓		✓	✓		
CO5	✓	✓	✓		✓	✓		✓	✓	✓		
NumberofMatches(l)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-II

CourseCode:23UCM2SE3

ExamHours:3

InstructionHours:2

InternalMarks:25

Credits:2

ExternalMarks:75

SKILLENHANCEMENT COURSE –3–OFFICE MANAGEMENT

OBJECTIVES:

1. To familiar with modern office management.
2. To familiar with the work atmosphere
3. To train the students in maintaining and running the office effectively.
4. To understand and organized data records
5. To gain knowledge about the role of a secretary

COURSE OUTCOMES:

- On completion of the course, the student will be able to
1. Familiarised with modern office management
 2. Adapt with the modern work atmosphere
 3. Trained in maintaining the office independently and effectively
 4. Ability to organize data records in office
 5. Motivated to act as a company secretary

UNIT-I

Modern Office and Its Function: Introduction — Meaning of Office — Office Work — Office Activities — The Purpose of an Office — Office Functions — Importance of Office — The Changing Office — The Paperless Office — Office Management - Elements — Functions — Office Manager — Success Rules for Office Managers — The Ten Commandments.

UNIT-II

Office Space and Environment Management: Introduction — Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting — Types of Lighting Systems — Designing a Lighting System - Benefits of Good Lighting in Office — Ventilation — Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical Hazards — Sanitary Requirements — Cleanliness — Security — Secrecy

UNIT-III

Office Systems and Procedures: The Systems Concept — Definitions — Systems Analysis — Flow of Work — Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment's Office forms - Design, Management and Control

UNIT-IV

Records Management

Records—Importance of Records—Records Management—Filing—Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System—The Filing Routine — The Filing Manual — Records Retention—Evaluating the Records Management Programme—Modern Tendencies in Records Making

UNIT-V

Secretarial Practice

Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting, Agenda and Minutes of Meeting. Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.

TEXTBOOKS:

1. RSN Pillai & Bagavathi, Office Management, S Chand Publications, New Delhi
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robinson: Text book of Office Management, Tata McGraw-Hill, Noida.

REFERENCES:

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R., Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T. Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.

WEB RESOURCES:

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
II	23UCM2SE3	Office 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 (I) = 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

SEMESTER–III

CourseCode:23UCM3CC5

ExamHours:3

InstructionHours:5

InternalMarks:25

Credits:4

ExternalMarks:75

CORE COURSE–V–CORPORATEACCOUNTING-I

OBJECTIVES:

1. To understand about the pro-rata allotment
2. To know the provisions of companies, Act under Redemption of Preference shares and debentures
3. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
4. To examine the factors affecting goodwill of a company
5. To identify the significance of International financial reporting standard (IFRS)

COURSE OUTCOMES:

1. To understand the provisions for underwriting commission
2. To examine the provisions of issue and redemption of preference shares and debentures
3. To illustrate part I and part II forms
4. To value shares and goodwill
5. To analyse IND AS 7, 12, 16

UNIT–I

Accounting for Share Capital

Kinds of Shares – Difference between private company and public company – Difference between shares and stock – Types of preference shares – Issue of shares at par, discount and premium – Forfeiture and reissue of shares.

UNIT–II

Issue of Redemption of Debentures

Accounting treatment for debentures – issued and repayable – at par, discount and premium – Journal entries for redemption of debentures.

UNIT–III

Valuation of Goodwill

Need and methods of goodwill – Factors affecting goodwill – Average profit method, Super profit method – Capitalization method and annuity method.

UNIT–IV

Valuation of Shares

Valuation of Shares – Net assets method, Yield basis method, Fair value method

UNIT-V

Company Final Accounts:

Provisions of the Companies Act, 2013 – preparation of final accounts – Adjustments
Relating to preparation of final accounts – Profit and loss account and Balance sheet . (Problems with simple adjustments)

TEXTBOOKS:

1. S.P.JainandN.L. Narang, AdvancedAccountingVolI, KalyaniPublication, NewDelhi.
2. R.L.GuptaandM.Radhaswamy,Advanced AccountsVolI,SultanChand,NewDelhi.
3. Broman,CorporateAccounting,Taxmann,NewDelhi.
4. Shukla,GrewalandGupta-AdvancedAccountsVolI,S.Chand,NewDelhi.
5. M.C.Shukla,AdvancedaccountingVolI,S.Chand, NewDelhi.

REFERENCES:

1. T.S.Reddy,A.Murthy– CorporateAccounting-MarghamPublication,Chennai.
2. D.S.Rawat&NozerShroff,StudentsGuideToAccountingStandards,Taxmann,NewDelhi
3. Prof.Mukeshbramhbutt,Devi,CorporateAccountingI,AhilyaPublication,MadhyaPradesh
4. AnilKumar,Rajeshkumar,CorporateaccountingI,HimalayaPublishinghouse, Mumbai.
5. PrasanthAthma,CorporateAccountingI, HimalayaPublishinghouse, Mumbai.

WEBRESOURCES:

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

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
III	23UCM3CC5	CorporateAccounting– I					5	4			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓		✓	
CO4	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER–III

CourseCode:23UCM3CC6

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:4

ExternalMarks:75

CORE COURSE– VI–COMPANYLAW

OBJECTIVES:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

COURSE OUTCOMES:

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

1. Understand the classification of companies under the act
2. Examine the contents of the Memorandum of Association & Articles of Association
3. Know the qualification and disqualification of Auditors
4. Understand the workings of National Company Law Appellate Tribunal (NCLAT)
5. Analyse the modes of winding up

UNIT–I

Introduction to Company law

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

UNIT–II

Formation of Company

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

UNIT–III

Meeting

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

UNIT-IV

Management & Administration

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

UNIT-V

Winding up

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

TEXTBOOKS:

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C. Kuchal, Business Law, Vikas Publication, Noida

REFERENCES:

1. Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2. M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3. Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4. S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5. Preethi Agarwal, Business Law, CA foundation study material

WEB RESOURCES:

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

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
III	23UCM3CC6	CompanyLaw					4	4			
CourseOutcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓		✓	
CO3	✓		✓		✓	✓		✓	✓		
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(l)=42					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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER–III

CourseCode:23UCM3AC3

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSEIII– BUSINESSLEGISLATION

OBJECTIVES:

- 1.ToimpartknowledgeontheFactoriesAct,1948
- 2.ToprovideinsightsontheForeignExchangeManagementAct, 1999
- 3.ToinculcateknowledgeaboutthePreventionofMoneyLaunderingAct,2002
- 4.ToenablethestudentstolearnabouttheCompetitionAct2002
- 5.Tofamiliarisethestudentsabouttheexistence ofIntellectualPropertyRights

COURSEOUTCOMES:

- 1.AcquireknowledgeonFactoriesAct,1948
- 2.AnalysetheroleofForeignExchangeManagementAct,1999
- 3.Understand thepractical implicationsofPreventionofMoneyLaunderingAct,2002
- 4.EvaluatetheimportanceofCompetitionAct, 2002
- 5.Gainknowledge onIntelligence PropertyRights

UNIT–I

FactoriesAct1948

Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Noticeby Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factoriesfor Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to HazardousProcesses – Working Hours of Adults – Additional Provisions Regulating Employment of WomeninaFactory –Employmentof YoungPersonandChildren–Annual LeavewithWages– PenaltiesandProcedures.

UNIT–II

ForeignExchangeManagementAct,1999

Introduction - Board Structure of FEMA – Definitions - Regulation & Management ofForeignExchange-Contraventions&Penalties–Procedure forCompliance.

UNIT–III

Prevention ofMoneyLaundering Act,2002

Definitions – Punishment for the Offence of Money Laundering - Obligations of BankingCompanies -Financial Institutions and Intermediaries or a Person Carrying on a DesignatedBusinessorProfession -AdjudicationAuthorities &Procedures.

UNIT-IV

Competition Act, 2002

Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India-Establishment, Administration & Duties Powers – Competition Advocacy-Adjudication Authorities – Penalties & Prosecution.

UNIT-V

Intellectual Property Rights

Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.

TEXTBOOKS:

1. Akhileshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S. Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

REFERENCES:

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi

WEB RESOURCES:

1. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
III	23UCM3AC3	BusinessLegislation					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓			✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER–III

CourseCode:23UCM3AC3

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSEIII– BUSINESSMATHEMATICS&STATISTICS

OBJECTIVES:

1. To impart knowledge on the basics of ratio, proportion, indices and proportions
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarise with the measures of central tendency
4. To conceptualise with correlation coefficient
5. To gain knowledge on time series analysis

COURSE OUTCOMES:

1. Learn the basics of ratio, proportion, indices and logarithm
2. Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
3. Determine the various measures of central tendency
4. Calculate the correlation and regression co-efficient.
5. Assess problems on time series analysis

UNIT–I Ratio

Ratio, Proportion and Variations, Indices and Logarithms.

UNITII

Interest

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.

UNITIII

Business Statistics Measures of Central Tendency

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Range - Quartile Deviation and Mean Deviation - Standard Deviation.

UNITIV

Correlation and Regression

Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.

UNITV

IndexNumbers

Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

TEXTBOOKS:

1. Dr. B. N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGrawhill education, Noida
3. A. V. Rayarikar and Dr. P. G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr. S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5. P. R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

REFERENCES:

1. J. K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2. Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4. Aggarwal BM, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R. S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

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1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
III	23UCM3AC3	BusinessMathematics&Statistics					4	3			
CourseOutcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓		✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓		✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓			✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

CourseCode:23UCM3AC3

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIEDCOURSEIII–E-COMMERCE

OBJECTIVES:

1. ToknowthegoalsofElectroniccommerce
2. To understand the various Business models in emerging E-commerce areas
3. To have an insight on the internet marketing technologies
4. To understand the benefits and implementation of EDI
5. To examine the ethical issues of E-commerce

COURSE OUTCOMES:

On completion of the course, the student will be able

1. Understand the role and features of world wide web
2. Understand the Benefits and model of e-tailing
3. Use the web enabled services
4. Tackle the threats in internet security system
5. Know about the Ethical Principles Privacy and Information Rights

UNIT–I

Introduction to E-Commerce

Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.

UNIT–II

E-Commerce Business Models & Consumer Oriented E Commerce

E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.

UNIT–III

E-CommerceMarketingConcepts

The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E-services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.

UNIT–IV

ElectronicDataInterchange&Security

Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.

UNIT–V

EthicsinE-Commerce

Issues in E-Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.

TEXTBOOKS:

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4th Edition, Pearson Education Limited, New Delhi
2. S.J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce-The cutting edge of business, TMH, McGraw-Hill, Noida
5. W. Clarke, E-Commerce through ASP-BPB, Wrox Publisher, Mumbai

REFERENCES:

1. Agarwala, K.N. and D. Agarwala, Business on the Net: What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M. Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher Westland and Theodore H. K. Clark, Global Electronic Commerce-Theory and Case Studies, The MIT Press, Cambridge, London

WEBRESOURCES:

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

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits				
III	23UCA3AC3	E-Commerce					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 (I) = 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

SEMESTER–III

CourseCode:23UCM3SE4

ExamHours:3

InstructionHours:2

InternalMarks:25

Credits:2

ExternalMarks:75

SKILL ENHANCEMENT COURSE –4- HUMAN RESOURCE MANAGEMENT

OBJECTIVES:

1. To understand aspects relating to Human resource management
2. To know strategies relating to Human Resource management

COURSE OUTCOMES:

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

1. Remember and recall concepts of Human resource management
2. Choose appropriate strategies for human resource management
3. Compare and contrast various industrial relations policy.
4. Determine appropriate organisation culture.
5. Formulate strategies for employee welfare.

UNIT–I

Introduction to HRM

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

UNIT–II

Strategic HRM

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

UNIT–III

Performance Appraisal

Performance Appraisal – Features – Objectives of Performance Appraisal – Process - Appraisal Methods – Uses – Limitations of Performance Appraisal.

UNIT-IV

Training & Development

Training & Development –Need –Objectives –Importance –Training Methods –Evaluation of Training
Programmer –Process –Essentials of good training program –Motivation –Nature –Characteristics –
Benefits –Theories of Motivation –Types –Importance

UNIT-V

Employee welfare

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

TEXTBOOKS:

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V,
Personnel Management, Himalaya Publishing House,
Mumbai.
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

REFERENCES:

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P. Human Resource Management, Wiley, India.
3. Dr. K. Sundar and Dr. J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMPP Publishers, Mumbai.

WEBRESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits				
III	23UCM3SE4	HumanResource Management					2	2				
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓			
CO3	✓		✓	✓	✓	✓	✓	✓	✓	✓		
CO4		✓	✓	✓	✓	✓		✓				
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-III

CourseCode:23UCM3SE5

ExamHours:3

InstructionHours:2

InternalMarks:25

Credits:2

ExternalMarks:75

SKILL ENHANCEMENT COURSE – 5 – ADVERTISING & SALES

PROMOTION OBJECTIVES:

1. This course will help students learn the fundamentals of advertising & its strategies.
2. The course will introduce students to concepts of Media Planning, Media planning and measuring effectiveness of different media.
3. The objective of this course is to give the student an insight towards the various underlying dimensions and challenges of the concept of Integrated Marketing Communication (IMC).
4. The concept will be extensively discussed with individual promotional elements such as public relations, sponsorship, direct marketing and personal selling with special emphasis on Advertising and Sales Promotion.

COURSE OUTCOMES:

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

1. Remember and recall concepts of advertising
2. Choose appropriate strategies for advertising
3. Compare and contrast various creativity of advertising.
4. Determine appropriate media planning.
5. Formulate strategies for Sales Promotion and Other tools of Integrated Marketing communication

UNIT- I Introduction to Advertising :

Definition, Importance and Functions of Advertising - Importance of Advertising in Modern Marketing - Classification /Types of Advertising - Economic, Social and Ethical Issues in Advertising-Regulation of Advertising in India: Role of ASCI

UNIT-II Advertising Planning & Strategy:

Advertising Department: Objectives and functions -Role of Advertising Agencies - Selection of Agencies - Types of Advertising Agencies - Setting of Advertising Objectives, DAGMAR Approach - Advertising Budget and budgeting methods - Agency Compensation and Remuneration: Fees, Commissions and Performance.

UNIT-III Creativity in Advertising:

Advertising Appeals and Execution styles - Advertising Message: Preparing an effective advertising Copy- Elements of a Print Copy: Headlines, illustration, body copy, slogan etc. -Art of Copywriting-Elements of Broadcast copy-Process of Developing an Ad Campaign.

UNIT–IVMediaPlanningandEvaluatingAdvertisingEffectiveness:

Media Planning - Print, Broadcast & Interactive Online Media - Emerging medias and trends - Reasons to measure Advertising Effectiveness - Methods to measure Advertising Effectiveness

UNIT–V Sales Promotion and Other tools of Integrated Marketing Communication:

Concept and Rationale of Sales Promotion- Types - Consumer and Trade Promotions - Sales Promotion Strategies and Practices - IMC and other Tools: Personal Selling, Public Relations, Event Marketing, Direct Marketing- Surrogate Advertising- Social Media Marketing- Relationship marketing

TEXTBOOKS:

1. Shah Kruti, D'Souza Alan, (2011), Advertising and Promotions An IMC Perspective, Tata McGraw Hill Education Private Limited
2. Belch, George E & Belch, Michael A. (2009). Advertising and Promotion. McGraw-Hill Irwin. 8th edition.

REFERENCES:

1. Wells W.D, Burnett J, & Moriarty S. (2009), Advertising Principles and Practice, Pearson Higher Education
2. Batra R, Myers G.J., Aaker D (2009), Advertising Management, Pearson Education.
3. Kazmi, S.H (2005): Advertising and Sales Promotion. Excel Books.

WEBRESOURCES:

1. <https://www.britannica.com/money/topic/marketing/Sales-promotion#:~:text=While%20advertising%20presents%20a%20reason,low%20price%20and%20good%20value.>
2. https://oms.bdu.ac.in/ec/admin/contents/175_P16MBA4EM4_2020051909561946.pdf

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
III	23UCM3SE5	Advertising & Sales Promotion					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 (I) = 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

SEMESTER-IV

CourseCode:23UCM4CC7

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:4

ExternalMarks:75

CORECOURSE-VII-CORPORATEACCOUNTING-II

OBJECTIVES:

1. To know the types of amalgamation
2. To gain an understanding about reconstruction
3. To know Final statements of banking companies
4. To understand the legal requirements of financial accounts
5. To have an insight on modes of winding up of a company

COURSE OUTCOMES:

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

1. Understand the accounting treatment of amalgamation, absorption and external reconstruction
2. Apply and alter the share capital and internal reconstruction
3. Do the accounting procedure of non-performing assets
4. Give the consolidated accounts of holding companies
5. Prepare liquidator's final statements

UNIT-I

Amalgamation, Absorption & External Reconstruction

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

UNIT-II

Alteration of Share Capital & Internal Reconstruction

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

UNIT-III

Accounting of Banking Companies

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT-IV

Consolidated Financial Statements

Introduction-Holding&SubsidiaryCompany-LegalRequirementsRelatingtoPresentationofAccounts-PreparationofConsolidatedBalanceSheet(ExcludingInter-CompanyHoldings).

UNIT-V

Liquidation of Companies

Meaning-ModesofWindingUp-PreparationofStatementofAffairsandDeficiencyAccounts-OrderofPayment-Liquidators Remuneration- Liquidator'sFinalStatementofAccounts.

TEXTBOOKS:

- 1.S.P. JainandK.L.Narang.AdvancedAccountancy, KalyaniPublishers,NewDelhi.
- 2.Dr. K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya PublishingHouse,Mumbai.
- 3.R.L.GuptaandM.Radhaswamy, AdvancedAccounts,SultanChand, NewDelhi.
- 4.M.C.ShuklaandT.S.Grewal,AdvancedAccountsVol.II,SChand& Sons,NewDelhi.
- 5.T.S.ReddyandA.Murthy,CorporateAccountingII,MarghamPublishers,Chennai

REFERENCES:

- 1.B.Raman, Corporate Accounting, Taxmann, New Delhi
- 2.M.C.Shukla,AdvancedAccounting,S.Chand,NewDelhi
- 3.Prof.MukeshBramhbutt,DeviAhilyapublication,MadhyaPradesh
4. Anilkumar,Rajeshkumar,AdvancedCorporateAccounting,Himalaya Publishinghouse,Mumbai.
- 5.PrasanthAthma,CorporateAccounting,HimalayaPublishinghouse,Mumbai.

WEBRESOURCES:

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

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCM4CC7	Corporate Accounting-II					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	Very High

SEMESTER-IV

CourseCode:23UCM4CC8

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:4

ExternalMarks:75

CORE COURSE-VIII-PRINCIPLES OF MARKETING

OBJECTIVES:

1. To know the concept and functions of marketing
2. To understand the importance of market segmentation
3. To examine the stages of new product development
4. To gain knowledge on the various advertising medias
5. To analyse the global market environment

COURSE OUTCOMES:

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

1. Develop an understanding on the role and importance of marketing
2. Apply the 4p's of marketing in their venture
3. Identify the factors determining pricing
4. Use the different Channels of distribution of industrial goods
5. Understand the concept of E-marketing and E-Tailing

UNIT-I

Introduction to Marketing

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

UNIT-II

Market Segmentation

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

UNIT-III

Product & Price

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

UNIT-IV

Promotions and Distributions

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

UNIT-V

Competitive Analysis and Strategies

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

TEXTBOOKS:

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi
2. Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. r. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai
4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
5. Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi

REFERENCES:

1. Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4. Hoyer, W. D. and Macinnis, D. J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India

WEBRESOURCES:

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

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
IV	23UCM4CC8	Principles of Marketing					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 (l) = 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

SEMESTER-IV

CourseCode:23UCM4AC4

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIED COURSE-IV-FINANCIAL SERVICES

OBJECTIVES:

1. To impart knowledge on the role and function of the Indian financial system.
2. To enrich their knowledge on key areas relating to management of financial products and services
3. To familiarize students about Venture Capital, Leasing.
4. To make them understand the Credit Ratings system.
5. To provide insights into mutual funds and the operation of NSDL and CSDL.

COURSE OUTCOMES:

1. Summarise the role and function of the financial system
2. Gain practical knowledge on key areas relating to management of financial products and services
3. Familiarize students about Venture Capital, Leasing.
4. Infer the importance of the Credit Ratings system.
5. Understand various types of Mutual fund schemes and the roles of NSDL and CSDL.

UNIT-I

Introduction to Financial System

Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services Sector Problems and Reforms.

UNIT-II

Introduction to Financial Services

Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

UNIT-III

Venture Capital and Leasing

Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.

UNIT-IV

Credit Rating

Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.

UNIT-V

Mutual Funds

Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services – Need and Operations – Role of NSDL and CSDL.

TEXTBOOKS:

1. Gurusamy, S., Financial Services, Tata McGraw Hill, Noida.
2. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3. M. Y. Khan, Financial Services, Tata McGraw Hill, Noida.
4. E. Dharmaraj, Financial Services, S. Chand, New Delhi.

REFERENCES:

1. Mike Heffner, Business process management in Financial Services, F. W. Olin Graduate school of Business, United States.
2. Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
3. E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
4. B. Santhanam, Financial Services, Margham Publications, Chennai.

WEB RESOURCES:

1. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
2. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
3. <https://scripbox.com/mf/what-is-mutual-fund/>

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
IV	23UCM4AC4	FINANCIALSERVICES					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓		✓	✓	✓	✓	✓	
CO4		✓	✓		✓	✓		✓		✓	
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-IV

CourseCode:23UCM4AC4

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIED COURSE-IV-CONSUMERISM&CONSUMER PROTECTION

OBJECTIVES:

1. To understand the nature of consumers and consumerism
2. To know how consumers are exploited

COURSE OUTCOMES:

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

1. Remember and recall aspects in consumerism
2. Identify the reasons for consumer exploitation
3. Discover the rights and duties of a consumer
4. Create an environment which protects the consumers in India
5. Critically appraise the Consumer Protection Act

UNIT-I

Consumerism

Meaning of Consumer and Customer-Consumer Movements-Historical Perspectives-Concept of Consumerism-Need and Importance.

UNIT-II

Consumer Exploitation

Meaning and Causes of Consumer Exploitation-Forms of Consumer-Exploitation-Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services-Challenges of Consumer Exploitation.

UNIT-III

Consumer Rights and Duties

Consumer Rights-John F Kennedy's Consumer Bill of Rights.-Types of Consumer Rights-Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education-Duties of Consumers.

UNIT–IV

Consumerism in India

Reasons for the Growth of Consumerism in India-Recent Trends in Consumerism- Problems Faced by Consumers in India.

UNIT–V

Consumer Protection Act 2019

Consumer Protection Council–Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.

TEXTBOOKS:

1. Premavathy and Mohini Sethi, Consumerism–Strategies and Tactics, CBS Publication
2. Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

REFERENCES:

1. Hoyer, W.D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2. Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3. GB. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

WEBRESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

RelationshipMatrixforCOs,POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits				
IV	23UCM4AC4	Consumerism& Consumer Protection					4	3				
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓		✓	✓	✓	✓		✓	✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓			
CO3	✓		✓	✓		✓	✓	✓	✓	✓		
CO4		✓	✓		✓	✓		✓		✓		
CO5	✓	✓	✓		✓	✓	✓		✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-IV

CourseCode:23UCM4AC4

ExamHours:3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

ALLIED COURSE-IV-OPERATION RESEARCH

OBJECTIVES:

1. To introduce the students to operations research and linear programming.
2. To impart knowledge about transportation and assignment problems.
3. To get acquainted with game theory and simulation.
4. To develop abilities to analyse and manage inventories using various methods.
5. To acquire knowledge on network analysis.

COURSE OUTCOMES:

1. Frame a linear programming problem for quantitative decisions in business planning.
2. Optimise economic factors by applying transportation and assignment problems.
3. Apply the concept of game theory and simulation for optimal decision making.
4. Analyse and manage inventories to meet the changes in market demand.
5. Construct networks including PERT, CPM for strategic management of business projects.

UNIT-I

Introduction to Operations research and Linear Programming Problem

Operations research – Origin and development- Role in decision making - Phases and approaches to OR -Linear programming problem –Applications and limitations-Formulation of LPP- Optimal Solution to LPP-Graphical method-Simplex Method

UNIT-II

Transportation and Assignment problem

Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method-Moving towards optimality-Stepping stone & MODI methods- Assignment problem

UNIT-III

Game Theory and Simulation

Game Theory-different strategies followed by the players in a game-Optimal strategies of a game using maxi-min criterion-Dominance property-Graphical method-Simulation

UNIT-IV

Inventory Management

Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)

UNIT-V

Network Analysis

Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost-Crashing a project-Scheduling of a project-Application of PERT and CPM.

TEXTBOOKS:

1. C.R. Kothari, "Quantitative Techniques", Vikas Publications, Noida
2. V.K. Kappor, "Operations Research- Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3. Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4. MSreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5. S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

REFERENCES:

1. SKalavathy, Operations Research, Vikas Publications, Noida
2. S.P. Gupta, "Statistical Methods", S. Chand & Sons Publisher, New Delhi. 2019
3. Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4. ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5. P.R. Vittal- Operation Research, Margham Publications, Chennai

WEBRESOURCES:

1. www.ors.i.in
2. www.learnaboutor.co.uk
3. www.theorsociety.com

RelationshipMatrixfor COs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits				
IV	23UCM4AC4	OperationResearch					4	3				
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)						
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	✓	✓		✓	✓	✓	✓		✓	✓		
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓			
CO3	✓			✓		✓	✓	✓	✓	✓		
			✓									
CO4		✓	✓		✓	✓		✓		✓		
CO5	✓	✓	✓		✓	✓	✓		✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER–IV

CourseCode:23UCM4SE6

ExamHours:3

InstructionHours:2

InternalMarks:25

Credits:2

ExternalMarks:75

SKILLENHANCEMENTCOURSE–6AUDITINGANDCORPORATEGOVERNANCEOBJECTIVES:

1. Toenablestudentstounderstandprocessofauditinganditsclassification.
2. Toimpartknowledgeoninternalcheckandinternalcontrol.

COURSEOUTCOMES:

1. Oncompletionofthecourse,thestudentwillbeableto
2. Defineauditinganditsprocess.
3. Compareandcontrastessenceofinternalcheckandinternalcontrol.
4. Identifytheroleofauditorsincompanies.
5. DefinetheconceptofCorporateGovernance.

UNIT–I

IntroductiontoAuditing

MeaningandDefinitionofAuditing–DistinctionbetweenAuditingandAccounting–Objectives–Advantagesand LimitationsofAudit– ScopeofAudit– ClassificationsofAudits.

UNIT–II

AuditProceduresandDocumentation

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

UNIT–III

CompanyAuditor

Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – AuditReport-RecentTrendsinauditing.

UNIT-IV

Introduction to Corporate Governance

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

UNIT-V

Corporate Social Responsibility

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

TEXTBOOKS:

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B.N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.
3. Dr. T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahitya Bhawan Publications, Agra
4. Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

REFERENCES:

1. Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2. Dr. T.R. Sharma, Auditing, Sahitya Bhawan Publications, Agra
3. C.B. Gupta, Neha Singh, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai

WEB RESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

Semester	Code	TitleoftheCourse					Hours	Credits			
V	23UCM4SE6	AuditingandCorporate Governance					2	2			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓		✓	✓	✓	✓	✓	✓	✓	✓	
CO2	✓	✓		✓	✓	✓		✓	✓	✓	
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓		✓	✓	
CO5	✓	✓	✓		✓	✓		✓	✓	✓	
NumberofMatches(l)=42					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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-V

CourseCode:23UCM5CC9

ExamHours: 3

InstructionHours:5

InternalMarks:25

Credits:4

ExternalMarks:75

CORECOURSE-IX –COSTACCOUNTING– I

OBJECTIVES:

- 1.To understand the various concepts of cost accounting.
- 2.To prepare and reconcile Cost accounts.
- 3.To gain knowledge regarding valuation methods of material.
- 4.To familiarize with the different methods of calculating labour cost.
- 5.To know the apportionment of Overheads.

COURSE OUTCOMES:

On completion of the course, the student will be able

1. Remember and recall the various concepts of cost accounting
2. Demonstrate the preparation and reconciliation of cost sheet.
3. Analyse the various valuation methods of issue of materials.
4. Examine the different methods of calculating labour cost.
5. Critically evaluate the apportionment of Overheads.

.UNIT –I

Introduction of Cost Accounting

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

UNIT–II

Cost Sheet and Methods of Costing

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

UNIT–III

Material Costing

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

UNIT–IV

Labour Costing

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

UNIT-V

Overheads Costing

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

TEXTBOOKS:

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

REFERENCES:

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. Cost Accounting, Latest Edition. 2013, Kalyani Publishers, New Delhi,
3. V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi
4. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Prasad. N. K and Prasad. V. K, Cost Accounting, Book Syndicate, Kolkata

WEB RESOURCES:

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCM5CC9	Cost Accounting -I					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 (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

SEMESTER-V

CourseCode:23UCM5CC10

ExamHours: 3

InstructionHours:5

InternalMarks:25

Credits:4

ExternalMarks:75

CORE COURSE –X–BANKING LAW AND PRACTICE

OBJECTIVES:

1. To help the students understand various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
3. To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.
5. To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

COURSE OUTCOMES:

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

1. Aware of various provisions of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
2. Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
3. Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
4. Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
5. Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

UNIT-I

Introduction to Banking

History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks-Commercial Banking:Definition-Classification of Banks.Banking System-Universal Banking-Commercial Banking functions-Role of Banks in Economic Development.Central Banking:Definition-Need-Principles-Central Banking Vs Commercial Banking-Functions of Central Bank.

UNIT-II

RBI

Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment
Indiansubsidiaries-Foreignsubsidiaries-Non-Banking-Subsidiaries-
PersonalbankingInternationalbanking-TradeFinancing-Correspondentbanking-Co-operativebanks-
Meaninganddefinition-Features-Co-operativebanksvsCommercialbanks-Structure.-NBFC-
RoleofNBFCRBIRegulations-Financialsectorreforms-Sukhmoycommittee1985-
NarasimhamcommitteeIandII-Prudentialnorms:capitaladequacynorms-
classificationofassetsandprovisioning – Meaning, Structure of Interest Rates- Short term and Long
Term – Impacts ofSavingsandBorrowings.

UNIT-III

BankAccount

Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-
'Donatio Mortis Causa'-Passbook-Bank Customer Relationship-Special Types of currents –
KYCnorms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending-Loan
evaluationprocess-securities of lending-Factors influencing bank lending – Negotiable Instruments –
Meaning –Characteristics-Types.Crossing–Definition –Objectives-Crossing and negotiability-
ConsequencesofCrossing.

UNIT-IV

Endorsement

Meaning-Components-KindsofEndorsements-
ChequespayabletofictitiouspersonEndorsementbylegalrepresentative–Negotiationbank-
effectofendorsement-RulesregardingEndorsement - Paying banker-Banker's duty-Dishonouring of
Cheques-Discharge of paying banksPayments of a crossed cheque payment. Collecting bankers-
Statutory protection under section85 -Refusal of cheques Payment. Collecting Banker-Statutory
protection under section 131-Collectingbankers'duty–RBIinstruction–
PayingBankerVsCollectingBanker-CustomerGrievances-Grievance Redressal –BankingOmbudsman.

UNIT-V

E-Banking

Meaning-Services-e-bankingandfinancialservices-Initiatives-Opportunities-Internetbanking
Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internetbanking.
Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATMEvolution
-Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money -National
Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS)Difference betweenNEFT &

RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthycommittee1985-NarasimhamCommitteeI&IIPrudentialnormscapitaladequacynorms- classificationofassets &provisions.

TEXTBOOKS:

1. GurusamyS, BankingTheory:LawandPractice, VijayNicolePublication, Chennai
2. Muraleedharan, ModernBanking:TheoryandPractice, PrenticeHallIndiaLearningPrivateLtd, NewDelhi
3. GuptaP.K. GordonE. BankingandInsurance, Himalayapublication, Kolkata
4. Gajendra, ATextonBankingTheoryLaw&Practice, VrindaPublication, Delhi
5. KPKandasami, SNatarajan&Parameswaran, BankingLawandPractice, SChandpublication, New Delhi

REFERENCES:

1. B.Santhanam, Banking&FinancialSystem, MargamPublication, Chennai
2. [KataitSanjay](#), BankingTheoryandPractice, LambertAcademicPublishing,
3. HenryDunningMacleod, TheTheoryAndPracticeOfBanking, HardPressPublishing, OldNew Zealand
4. WilliamAmasaScott, MoneyAndBanking: AnIntroductionToTheStudyOfModernCurrencies, K esingerpublication, USA
5. NektariosMichail, Money, Credit, andCrises: UnderstandingtheModernBankingSystem, Palgrave Macmillan, London

WEBRESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
V	23UCM5CC10	BankingLawandPractice					5	4			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓	✓	✓	✓		✓	✓	✓	✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓	✓		½✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
NumberofMatches(½)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER-V

CourseCode:23UCM5CC11

ExamHours: 3

InstructionHours:6

InternalMarks:25

Credits:4

ExternalMarks:75

CORE COURSE-XI-INCOMETAXLAWANDPRACTICE- I

OBJECTIVES:

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

COURSE OUTCOMES:

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

1. Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
2. Assess the residential status of an assessee & the incidence of tax.
3. Compute income of an individual under the head salaries.
4. Ability to compute income from house property.
5. Evaluate income from a business carried on or from the practice of a Profession.

UNIT-I

Introduction to Income Tax

Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Incomes Exempted under Section 10.

UNIT-II

Residential Status

Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

UNIT-III

Income from Salary

Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.

UNIT-IV

Income from House Property

Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property – Amenities – Deductions.

UNIT-V

Profits and Gains from Business or Profession

Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.

TEXTBOOKS:

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

REFERENCES:

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. New Delhi.
3. Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman.
4. Dr. Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

WEB RESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

Semester	Code	TitleoftheCourse					Hours	Credits			
V	23UCM5CC11	IncomeTaxLawand Practice -I					6	4			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓	
CO2	✓			✓	✓	✓		✓	✓	✓	
CO3	✓	✓	✓		✓	✓	✓	✓	✓	✓	
CO4	✓		✓	✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓			✓	✓	
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER –VI

CourseCode:23UCM5DE1

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINE ELECTIVE COURSE -I – FINANCIAL

MANAGEMENT OBJECTIVES:

1. To introduce the concept of financial management.
2. To learn the capital structure theories.
3. To gain knowledge about techniques in capital budgeting
4. To learn about dividend payment models.
5. To understand the needs and calculation of working capital in an organization

COURSE OUTCOMES:

1. Recall the concepts in financial management.
2. Apply the various capital structure theories.
3. Apply capital budgeting techniques to evaluate investment proposals.
4. Determine dividend pay-outs.
5. Estimate the working capital of an organization.

UNIT–I

Introduction

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

UNIT–II

Financial Decision

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

UNIT–III

Investment Decision

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

UNIT–IV

Dividend Decision

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

UNIT–V

Working Capital Decision

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

TEXTBOOKS:

1. R.K.Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y.Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M.Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N.Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

REFERENCES:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, New Delhi.
2. I.M.Pandey, Financial Management, Vikas Publishing, Noida.
3. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4. A.Murthy, Financial Management, Margham Publications, Chennai.
5. J.Srinivasan and P.Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

WEB RESOURCES:

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

Semester	Code	TitleoftheCourse					Hours	Credits			
V	23UCM6DE1	FinancialManagement					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓			✓	✓		✓	✓		
CO5	✓	✓	✓		✓	✓	✓		✓	✓	
NumberofMatches(ℓ)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER –VI

CourseCode:23UCM5DE1

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINE ELECTIVE COURSE -I – INDIRECT

TAXATION OBJECTIVES:

1. To get introduced to indirect taxes
2. To have an overview of Indirect taxes
3. To be familiar with the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

COURSE OUTCOMES:

1. Acquaintance with Indirect tax laws
2. Exposed to the overview of GST.
3. Apply provisions of CGST and IGST
4. Summarise procedures of GST
5. Discuss aspects of Customs Duty in India

UNIT – I

Introduction to Indirect Tax

Concept and Features of Indirect Taxes- Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023

UNIT – II

An Overview of Goods & Service Tax (GST)

Introduction of Goods and Service Tax in India – Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.

UNIT – III

CGST & IGST Act 2017

Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services – Inter State Vs Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment

UNIT-IV

Procedures under GST

Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT-V

Customs Act 1962

Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties - Valuation - Baggage Rules & Exemptions.

TEXTBOOKS:

1. Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2. Dr. H. C. Mehrotra & Prof. V. P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

REFERENCES:

1. V. S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T. S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

WEB RESOURCES:

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-.etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
V	23UCM6DE1	IndirectTaxation					4	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓		✓	✓		✓	✓	✓	✓	✓	
CO4	✓	✓			✓	✓		✓	✓		
CO5	✓	✓	✓		✓	✓	∩		✓	✓	
NumberofMatches(∩)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER–V

CourseCode:23UCM5DE2

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINESPECIFICELECTIVECOURSE–II–BUSINESSENVIRONMENTOBJECTIVES:

1. Tounderstandthenexusbetweenenvironmentandbusiness.
2. ToknowthePoliticalEnvironmentinwhichthebusinessesoperate.
3. TogainaninsightintoSocialandCulturalEnvironment.
4. TofamiliarizetheconceptsofanEconomicEnvironment.
5. TolearnthetrendsinGlobalEnvironment/TechnologicalEnvironment

COURSEOUTCOMES:

1. Rememberthenexusbetweenenvironmentandbusiness.
2. ApplytheknowledgeofPoliticalEnvironmentinwhichthebusinessesoperate.
3. Analyze the variousaspectsofSocialandCulturalEnvironment.
4. Evaluate the parametersinEconomicEnvironment.
5. CreateaconduciveTechnologicalEnvironmentforbusinesstooperateglobally.

UNIT–I

AnIntroduction

TheConceptofBusinessEnvironment-ItsNatureandSignificance–ElementsofEnvironment-Brief Overview of Political – Cultural – Legal – Economic and Social EnvironmentsandtheirImpactonBusinessandStrategic Decisions.

UNIT–II

PoliticalEnvironment

Political Environment– Government and Business Relationship in India – Provisions ofIndianConstitutionPertainingtoBusiness.

UNIT–III

SocialandCulturalEnvironment

SocialandCulturalEnvironment–ImpactofForeignCultureonBusiness–CulturalHeritage -Social Groups -Linguistic and Religious Groups – Types of Social Organization – RelationshipbetweenSocietyandBusiness-SocialResponsibilities ofBusiness.

UNIT-IV

Economic Environment

Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.

UNIT-V

Technological Environment

Technological Environment – Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology - Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.

TEXTBOOKS:

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V. C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

REFERENCES:

1. Veenakshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, FT Prentice Hall, New Jersey

WEB RESOURCES:

1. www.mbaofficial.com
2. www.yourarticlelibrary.com
3. www.businesscasestudies.co.uk

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCM5DE2	Entrepreneurial Development					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 (∩) = 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

SEMESTER-V

CourseCode:23UCM5DE2

ExamHours: 3

InstructionHours:4

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINE SPECIFIC ELECTIVE COURSE – I - INSURANCE AND RISK

MANAGEMENT OBJECTIVES:

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

COURSE OUTCOMES:

1. Identify the workings of insurance and hedging
2. Evaluate the types of insurance policies and settlement
3. Settle claims under various types of general insurance
4. Know the protection provided for insurance policy holders under IRDA
5. Evaluate the assessment and retention of risk

UNIT-I

Introduction to Insurance

Definition of Insurance-Characteristic of Insurance-Principles of Contract of Insurance –General Concepts of Insurance-Insurance and Hedging-Types of Insurance-Insurance Intermediaries-Role of Insurance in Economic Development.

UNIT-II

Life Insurance

Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts-Life Insurance Products-Traditional and Unit Linked Policies-Individual and Group Policies - With and Without Profit Policies – Types of Life Insurance Policies – Pension and Annuities-Reinsurance-Double Insurance

UNIT-III

General Insurance

General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance-Marine Insurance-Motor Insurance-Personal Accident Insurance-Liability Insurance-Miscellaneous Insurance-Claims Settlement.

UNIT-IV

Risk Management

Risk Management- Objectives – Process – Identification and Evaluation of Potential Losses-Risk Reduction-Risk Transfer-Risk Financing-Level of Risk Management-Corporate Risk Management—Personal Risk Management.

UNIT-V

IRDA Act1999

Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operation of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms – Summary Provisions of related Acts.

TEXTBOOKS:

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

REFERENCES:

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

WEBRESOURCES:

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

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
V	23UCM5DE2	Insurance and Risk Management					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 (I) = 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

SEMESTER –VI

CourseCode:23UCM6CC13

ExamHours: 3

InstructionHours:6

InternalMarks:25

Credits:5

ExternalMarks:75

CORECOURSE–XIII–COSTACCOUNTING-II

OBJECTIVES:

1. To understand the standards in Cost Accounting
2. To know the concepts of contract costing.
3. To be familiar with the concept of process costing.
4. To learn about operation costing.
5. To gain insights into standard costing.

COURSE OUTCOMES:

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

1. Remember and recall standards in cost accounting
2. Apply the knowledge in contract costing
3. Analyze and assimilate concepts in process costing
4. Understand various bases of classification cost and prepare operating cost statement.
5. Set up standards and analyze variances.

UNIT–I

Cost Accounting Standards

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

UNIT–II

Contract Costing

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

UNIT–III

Process Costing

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

UNIT-IV

Operation Costing

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

UNIT-V

Standard Costing

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

TEXTBOOKS:

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

REFERENCES:

1. Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw-Hill, Noida.
2. Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3. V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand Publications, New Delhi.
4. Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5. Prasad. N. K. and Prasad. V. K., Cost Accounting, Book Syndicate, Bangladesh.

WEB RESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

Semester	Code	TitleoftheCourse					Hours	Credits			
VI	23UCM6CC13	Cost Accounting-II					6	5			
CourseO utcomes (COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓			✓	✓	
CO2	✓	✓	✓	✓		✓	✓	✓		✓	
CO3	✓	✓	✓		✓	✓		✓	✓	✓	
CO4	✓	✓	✓	✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓		
NumberofMatches(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	VeryPoor	Poor	Moderate	High	VeryHigh

CourseCode:23UCM6CC14

ExamHours: 3

InstructionHours:6

InternalMarks:25

Credits:5

ExternalMarks:75

CORECOURSE–XIV–MANAGEMENTACCOUNTING

OBJECTIVES:

1. To understand basics management accounting
2. To know the aspects of Financial Statement Analysis
3. To familiarize with fund flow and cash flow analysis
4. To learn about budgetary control
5. To gain insights into marginal costing.

COURSE OUTCOMES:

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

1. Remember and recall basics in management accounting
2. Apply the knowledge of preparation of Financial Statements
3. Analyse the concepts relating to fund flow and cash flow
4. Evaluate techniques of budgetary control
5. Formulate criteria for decision making using principles of marginal costing.

UNIT–I

Introduction to Management Accounting

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

UNIT–II

Financial Statement Analysis

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

UNIT–III

FundFlowAnalysis&CashFlowAnalysis

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

UNIT–IV

BudgetaryControl:

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

UNIT–V

MarginalCosting:

Meaning - Features– Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point- Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line– Change or Status quo – Limiting Factors– Exploring New Markets.

TEXTBOOKS:

1. Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2. Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4. Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5. T.S.Reddy & Y.Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

REFERENCES:

1. Chadwick–The Essence of Management Accounting, Financial Times Publications, England.
2. Charles T. Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4. Hansen-Mowen, Cost Management Accounting and Control, South Western College, India.
5. N.P.Srinivasan, Management Accounting, New Age publishers, Chennai.

WEBRESOURCES:

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

Semester	Code	TitleoftheCourse					Hours	Credits			
VI	23UCM6CC14	ManagementAccounting					6	5			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO3	✓		✓		✓	✓	✓	✓		✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
NumberofMatches(ℓ)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER –VI

CourseCode:23UCM6CC15

ExamHours: 3

InstructionHours:6

InternalMarks:25

Credits:4

ExternalMarks:75

CORECOURSE–XV–INCOMETAXLAWANDPRACTICE–II

OBJECTIVES:

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

COURSE OUTCOMES:

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

1. To understand provisions relating to capital gains
2. To know the provisions for computation of income from other sources.
3. To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
4. To learn about assessment of individuals
5. To gain knowledge about assessment procedures.

UNIT–I

Capital Gains

Capital Gains–Kind of Capital Assets–Computation of Capital Gains–Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.

UNIT–II

Income From Other Sources

Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.

UNIT–III

Set Off and Carry Forward of Losses and Deductions From Gross Total Income

Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

UNIT–IV

Assessment of Individuals

Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individual (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).

UNIT–V

Income Tax Authorities

Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)

TEXTBOOKS:

1. V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. Mehrotra H.C, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T.Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.

REFERENCES:

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt.Ltd.Chennai.
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan, New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax., U.K.Bhargava Taxman, New Delhi.
4. Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

WEB RESOURCES:

1. <https://www.pdfdrive.com/calculus-vol-1-pdf-e7039049.html>
2. <http://mathworld.wolfram.com>.

Semester	Code	TitleoftheCourse					Hours	Credits			
VI	23UCM6CC15	IncomeTaxLawand Practice -II					6	4			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓	✓	✓	✓	✓		✓	✓	✓	
CO2	✓		✓	✓	✓	✓	✓	✓	✓		
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO4	✓	✓		✓		✓	✓	✓	✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	✓	
NumberofMatches(l)=42					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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER –VI

CourseCode:23UCM6DE3

ExamHours: 3

InstructionHours:5

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINESPECIFIC ELECTIVE COURSE –III-ENTREPRENEURIAL DEVELOPMENT

OBJECTIVES:

1. To know the meaning and characteristics of entrepreneurship
2. To identify the various business opportunities
3. To understand the Process of setting up an enterprise
4. To gain knowledge in the aspects of legal Compliance of setting up of an enterprise
5. To develop an understanding of the role of MSME in economic growth

COURSE OUTCOMES:

1. Identify the various traits of an entrepreneur
2. Turn ideas into business opportunities
3. Do feasibility study before starting a project
4. Identify the sources of funds for funding a project
5. Develop an understanding about the Government schemes available for women entrepreneurs

UNIT –I

Introduction to Entrepreneur

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

UNIT –II

Design Thinking

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

UNIT –III

Setting up of an Enterprise

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

UNIT –IV

Business Model Canvas and Formulation of Project Report

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

UNIT-V

MSME's and Support Institutions

Government Schemes and Women Entrepreneurship –
Importance of MSME for Economic Growth – MSME – Definition –
Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC –
Khadi and Village Industries Commission
– NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates –
Government Schemes – Prime Minister Employment Generation Programme – Women
Entrepreneurship in India.

TEXTBOOKS:

1. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications, Chennai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3. Charantimath Poornima, (Reprint 2014.), Entrepreneurship development - Small, Pearson Education, India.
4. Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5. Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.

REFERENCES:

1. Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2. Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3. Dr. R.K. Singal, Entrepreneurial development and management, S.K. Katari publishers, New Delhi.
4. Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5. E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.

WEB RESOURCES:

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

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
VI	23UCM6DE3	EntrepreneurialDevelopment					5	3			
CourseOutcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓		
CO3	✓			✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓			
CO5	✓	✓	✓	✓	✓	✓	✓		✓	✓	
NumberofMatches(ℓ)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER –VI

CourseCode:23UCM6DE3

ExamHours: 3

InstructionHours:5

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINE SPECIFIC ELECTIVE COURSE – III – COMPUTER APPLICATION IN

BUSINESSOBJECTIVES:

- 1.Toapplyvariousterminologiesusedintheoperationofcomputersystemsina businessenvironment.2.ToUnders tandthebasic concepts of a word processing package
- 3.Toapplythebasicconcepts ofelectronicspreadsheetsoftwareinbusiness.4.ToUnderstandandapplythebasiccon cepts ofPowerPointpresentation.
- 5.Togenerateelectronicmailforcommunicatinginanautomatedofficeforbusinessenvironment.

COURSEOUTCOMES:

Oncompletionofthecourse,thestudentwillbeable to

- 1.Recall various techniques of working in MS-WORD.2.Prepareappropriatebusinessdocument.
- 3.Create - Presentation for Seminars and Lecture.4.Understanding various toolsusedinMS-EXCEL.
- 5.ApplyExceltoolsinvariousbusinessareasofFinance, HR,Statistics.

UNIT–I

WordProcessing

Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working withWord Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text -BulletsandNumbering, Tabs, ParagraphFormatting, Indent, andPageFormatting, HeaderandFooter.

UNIT–II

MailMerge

Tables - Inserting, Filling and Formatting a Table -Inserting Pictures and Video- Mail MergeIncludingLinkingwithDatabase- PrintingDocuments,CreatingBusinessDocuments.

UNIT–III

PreparingPresentations

BasicsofPresentations:Slides,Fonts,Drawing,Editing,Inserting, Tables, Images, texts, Symbols. Media–Design–Transition–Animation–Slideshow.CreatingBusiness Presentations.

UNIT–IV

SpreadsheetanditsBusinessApplications

Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing aWorksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts andGraphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database,

andTextFunctions.

UNIT–V

CreatingBusinessSpreadsheet

Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.

TEXTBOOKS:

1. R Parameswaran, Computer Application in Business-S.ChandPublishing, UP.
2. Dr.SandeepSrivastava,Er.MeeraGoyal,ComputerApplicationsInBusiness-SBPDPublications,UP.
3. MansiBansal,SushilKumarSharma,
ComputerApplicationInBusiness,Mumbai,Maharashtra.PeterNorton,“IntroductiontoComputers”–
TataMcGraw-Hill,Noida.
4. RenuGupta:ComputerApplicationsinBusiness,ShreeMahavirBookDepot
5. (Publishers)NewDelhi.

REFERENCES:

1. Gupta,Swati,OfficeAutomationSystem,LapLambertAcademicPublication.USA.
2. JenniferAckermanKettel,GuyHat-Davis,CurtSimmons,“Microsoft2003”,TataMcGrawHill,Noida.
3. Dr.R.Deepalakshmi,ComputerFundamentalsandOfficeAutomation,CharulathaPublications,Tamilnadu
4. JohnWalkenbach,MSExcel2007Bible,WileyPublication,New Jersey,USA.
5. GlynDavis&BrankoPecar:BusinessStatisticsusingExcel, Oxfordpublications,Chennai.

WEBRESOURCES:

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. https://guides.lib.umich.edu/ld.php?content_id=11412285

RelationshipMatrixforCOs, POsandPSOs

Semester	Code	TitleoftheCourse					Hours	Credits			
VI	23UCM6DE3	ComputerApplicationIn Business					5	3			
CourseO utcomes(COs)	ProgrammeOutcomes(Pos)					ProgrammeSpecificOutcomes(PSOs)					
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	✓	✓		✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO3	✓			✓		✓	✓	✓	✓	✓	
CO4		✓			✓	✓		✓			
CO5	✓	✓	✓	✓	✓	✓	✓		✓	✓	
NumberofMatches(ℓ)=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	VeryPoor	Poor	Moderate	High	VeryHigh

SEMESTER –VI

CourseCode:23UCM6DE4

ExamHours: 3

InstructionHours:5

InternalMarks: 25

Credits:3

ExternalMarks:75

DISCIPLINE SPECIFIC ELECTIVE COURSE–IV- MANAGEMENT LOGISTICS

AND SUPPLY CHAIN

OBJECTIVES:

- 1.To understand the origin and principles of logistics management
- 2.To know the types of inventory control
- 3.To gain insight on the importance of supply chain management
- 4.To identify the Key Enablers in Supply Chain Improvement
- 5.To analyse the SCOR model

COURSE OUTCOMES:

- 1.Examine the importance of Customer Service in Logistics Management
- 2.Develop an understanding on the Distribution Channel Management
- 3.Interpret the Global application of supply chain management
- 4.Understand the Inter Relation between Enablers and Level of Supply Chain Improvement
- 5.Identify the conflict resolution strategies

UNIT–I

Logistics Management

Origin–Meaning–Importance–Types of Logistics–Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM -Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution–Distribution and Inventory.

UNIT–II

Transportation and Distribution

Types of Inventory Control–Demand Forecasting–Routing–Transportation Management– Some Commercial Aspects in Distribution Management–Codification–Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.

UNIT–III

Supply Chain Management

Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain–Management–Participants in Supply Chain –Global Applications.

UNIT–IV

Supply Chain Drivers

Role of a Manager in Supply Chain–Supply Chain Performance Drivers–Key Enablers in Supply Chain Improvement–Inter Relation between Enablers and Levels of Supply Chain Improvement–Systems and Values of Supply Chain.

UNIT–V

Aligning the Supply Chain with Business Strategy

SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain–Supply Chain Relationships–Conflict Resolution Strategies –Certifications.

TEXTBOOKS:

1. G. Raghuram & N. Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India.
2. Martin Christopher: Logistics of Supply Chain Management: Creating Value Adding Networks–FT Press, New Jersey, USA.
3. D.K. Agrawal: Textbook of Logistics and Supply Chain Management, MacMillan Publications, India.
4. Tan Miller (Author), Matthew J. Liberatore: Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5. Peter Bolstorff: Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

REFERENCES:

1. Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2. Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3. Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4. Robert F. Jacobs, William L. Berry: Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5. Douglas Long: International Logistics: Global Supply Chain Management, Springer Publications, New York.

WEB RESOURCES:

1. <https://lapaas.com/logistics-management-overview-types-and-process/>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCM6DE4	Logistics and Supply Chain Management					5	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

SEMESTER –VI

CourseCode:23UCM6DE4

ExamHours: 3

InstructionHours:5

InternalMarks:25

Credits:3

ExternalMarks:75

DISCIPLINESPECIFIC ELECTIVE COURSE –IV-SPREADSHEETFORBUSINESS

OBJECTIVES:

1. To introduce students to Excel as an important tool in business applications
2. To familiarize them with the features and functions of a spread sheet.
3. To understand the concepts of accounting, reporting and analysis using spreadsheet.
4. To Construct formulas, including the use of built-in functions, and relative and absolute reference
5. To develop various applications using MS-Excel.

COURSE OUTCOMES:

1. Develop And Apply Fundamental Spread Sheet Skills.
2. Understanding Various Tools Used In Ms-Excel.
3. Knowledge On Various Statistical Tests in Ms-Excel.
4. Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.
5. Develop Trending Application Using MS-Excel

UNIT-I

Introduction

Spreadsheets-Workbook-Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.

UNIT-II

Financial, Logical and Text Functions Financial Functions

Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE)- Present Value, Net Present Value, Future Value (PV, NPV, FV)- Internal Rate of Return (IRR, MIRR); Logical

Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.

UNIT-III

Statistical Analysis

Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.

UNIT-IV

Reference

Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.

UNIT-V

Projects and Applications

Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.

TEXTBOOKS:

1. John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA.
2. Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.
3. Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4. Greg Harvey, Excel 2016 for Dummies, Chennai.

REFERENCES:

1. Glyn Davis & Branko Pecar: Business Statistics using Excel, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.
3. Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
4. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.

WEBRESOURCES:

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

Relationship Matrix for COs, POs and PSOs

Semester	Code	Title of the Course					Hours	Credits			
VI	23UCM6DE4	Spreadsheet for Business					5	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 (l) = 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