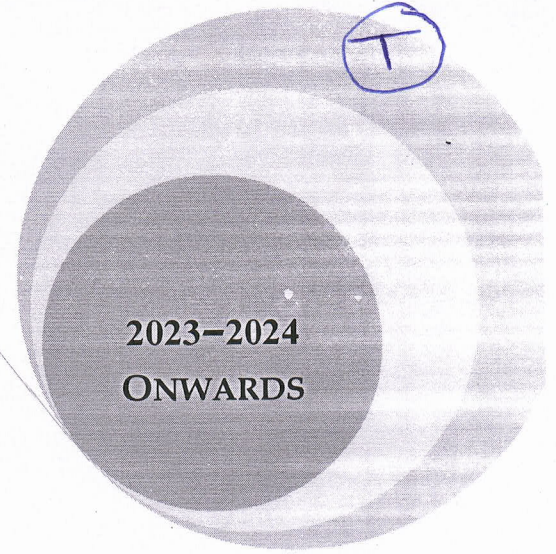


2023 - (T)



RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)

**Reaccredited at 'A' Grade by NAAC & DST-FIST Sponsored College,
(Affiliated to Bharathidasan University, Tiruchirappalli)**

Thanjavur - 613 005, Tamil Nadu, India

BOARD OF STUDIES IN COMMERCE

**LOCF SYLLABUS WITH CHOICE BASED CREDIT SYSTEM
(CBCS)**

July 24th 2023



RAJAH SERFOJI GOVT. COLLEGE (AUTONOMOUS)
Reaccredited at 'A Grade by NAAC
(Affiliated to Bharathidasan University, Tiruchirappalli)
Thanjavur – 613 005, TAMIL NADU, INDIA.

04362 226417
rsgccommerce@gmail.com

DEPARTMENT OF COMMERCE

BOARD OF STUDIES

AGENDA

Board of Studies meeting of Commerce, for the Academic Year 2023-24, will be held on 24th July 2023 at 11:30 a.m. in the Department of Commerce, Rajah Serfoji Government College, Thanjavur-5.

The following agenda will be discussed in the meeting:

- 1) To discuss the new additions and changes in the TANSICHE curriculum for B.Com and M.Com. Programmes applicable for the students admitted from 2023-2024 onwards.
- 2) To discuss and approve the Program Specific Outcomes and Course Outcomes.
- 3) To discuss and approve the feedback form on Curriculum from stakeholders.
- 4) To suggest the panel of examiners for April 2023 examinations.
- 5) Any other academic affairs.

Dr.R.P.RAMESH
Chairperson, BoS &
Head, Department of Commerce



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DEPARTMENT OF COMMERCE - BOARD OF STUDIES

MINUTES OF THE MEETING HELD ON 24th July 2023

Board of Studies meeting of Commerce, for the Academic Year 2023-24, was conducted on 24th July 2023 at 11:30 a.m. in the Department of Commerce, Rajah Serfoji Government College, Thanjavur-5.

The following members attended the meeting:

1	Dr. R.P. RAMESH	Chairperson	Head ,Department of Commerce
2	Dr. W. JAYASEELI	Subject Expert & University Nominee	Associate Professor Department of Commerce, Govt Arts College for women (Autonomous), Kumbakonam-612 001. Mobile:9486489096
3	Dr. T. SRINIVASAN	Subject Expert Academic Council Nominee	Professor, Department of Commerce, Annamalai University, Annamalai Nagar, Chidambaram. Mobile: 9442540854.
4	Dr. L. CECIS DASTAN	Subject Expert Academic Council Nominee	Associate Professor , Department of Ccommerce, Presidency college, Chennai -600005 . Mobile: 9443531543
5	Mr. D. SANATHANAM	Representative from Industry	Branch Manager , The Tamil Nadu Industrial, Investment Corporation Ltd , Thanjavur . Mobile: 9444396813
6	Mr. V. STALIN	PG Meritorious Alumnus	Assistant Professor , Department of Commerce, SRM Trichy Arts and Science College , Trichy -621105. Mobile: 9597044707.
7	Dr. R. KATHAIAN	Faculty Member	Assistant Professor, Dept. of Commerce.
8	Dr. S. ADAIKALA CHARLES	Faculty Member	Assistant Professor, Dept. of Commerce.

9	Dr. V. BUVANESWARAN	Faculty Member	Assistant Professor, Dept. of Commerce.
10	Dr. R. RAJASEKARAN	Faculty Member	Assistant Professor, Dept. of Commerce.
11	Dr. R. SAMINATHAN	Faculty Member	Assistant Professor, Dept. of Commerce.
12	Dr. C.N. RAJARAJAN	Faculty Member	Assistant Professor, Dept. of Commerce.
13	Dr. C. PALANICHAMY	Faculty Member	Assistant Professor, Dept. of Commerce.
14	Dr. A. GOVINDARAJAN	Faculty Member	Assistant Professor, Dept. of Commerce.
15	Dr. R. DHARMALINGAM	Faculty Member	Assistant Professor, Dept. of Commerce.
16	Dr. P. SIVA KUMAR	Faculty Member	Guest lecturer , Dept. of Commerce.
17	Dr. M. SHARMILA	Faculty Member	Guest lecturer , Dept. of Commerce.
18.	Dr. K. VINOTHAVELAN	Faculty Member	Guest lecturer , Dept. of Commerce.
19.	Dr. P. RAJESH	Faculty Member	Guest lecturer , Dept. of Commerce.
20	Dr. T. ANUJA	Faculty Member	Guest lecturer , Dept. of Commerce.

The Chairperson of Board of Studies **Dr.R.P.RAMESH**, Head, Department of Commerce, Rajah Serfoji Government College, called the meeting to order and the following resolutions are deliberated and discussed.

1. Discussions for the new structure for B.Com and M.Com were made according to the Model Syllabus of TANSCHÉ. Due care is taken in framing the syllabus in such a way that 75% of the contents of the Courses as specified by the TANSCHÉ, are included in the present syllabus. Course content is modified by the Teacher, who is presently teaching that course or who is specialized in that particular course. The needs of the locality, relevance, and the UGC/TANSCHÉ statutory requirements, are all taken into consideration while framing the syllabus and are counter-checked by the Teacher who is the immediate senior to the teacher who has set.

RESOLUTION (No: BoS/COM/2023-24/1) unanimously resolved to approve the changes made in the course structure and content of the B.Com and M.Com. programmes which will be implemented from the academic year 2023-24 onwards.

2. Discussions for the included Extra Credit Course for B.Com and M.Com programmes from MOOC / SWAYAM course with a maximum of 8 credits.

RESOLUTION (No: BoS/COM/2023-24/2) unanimously resolved.

Minutes of the Board of Studies meeting is approved by the members of the Board. The meeting concluded with vote of thanks.

Chairperson:

Dr. R.P. RAMESH

Head , Department of Commerce


Members of the Board

1. **Dr. W.JAYASEELI**- University Representative Nominee
Associate Professor,
Department of Commerce,
Govt Arts College for women (Autonomous),
Kumbakonam-612 001.
Mobile:9486489096
2. **Dr. T.SRINIVASAN**- Subject Expert
Professor of Commerce,
Annamalai University,
Annamalai Nagar,
Chidambaram.
Mobile: 94420 06295.
3. **Dr. L.CECIS DASTAN**- Subject Expert
Associate Professor of Commerce,
Presidency College,
Chennai – 600 005.
Mobile: 94435 31543.
4. **Mr. D.SANTHANAM**- Representative from Industry
Branch Manager,
The Tamil Nadu Industrial Investment Corporation Ltd.,
Thanjavur.
Mobile: 94443 96813.
5. **Mr. V. STALIN** - PG Meritorious Alumnus
Assistant Professor,
Department of Commerce,
SRM Trichy Arts and Science College ,
Trichy -621105.
Mobile: 9597044707
6. **Dr. R. KATHAIAN**
Assistant Professor,
Dept. of Commerce.
7. **Dr. S. ADAIKALA CHARLES**
Assistant Professor ,
Dept. of Commerce.
8. **Dr. V. BUVANESWARAN**
Assistant Professor ,


24/7/23
H O.D. of Commerce
Rajah Serfoji Govt. College
THANJAVUR-613 008


24/7/23
Dr. W. JAYASEELI, M.Com M.Phil, Ph.D.,
Govt. Arts College for Women (Autonomous),
Kumbakonam - 612 001.





Mr. V. STALIN.
M.Com., B.Ed., MBA., NET., SET., (Ph.D.)
Assistant Professor,
Department of Commerce,
SRM Trichy Arts and Science College,
Trichy - 621 105.


24/7/23


24/7/23


24/7/23


CONTROLLER OF EXAMINATIONS
RAJAH SERFOJI GOVERNMENT COLLEGE (AUTONOMOUS)
THANJAVUR - 613 005.

9. **Dr. R. RAJASEKARAN**
Assistant Professor,
Dept. of Commerce.
10. **Dr. R. SWAMINATHAN**
Assistant Professor ,
Dept. of Commerce
11. **Dr.C.N.RAJARAJAN**
Assistant Professor ,
Dept. of Commerce
12. **Dr. C. PALANICHAMY**
AU-Assistant Professor ,
Dept. of Commerce.
13. **Dr. A. GOVINDARAJAU**
AU-Assistant Professor ,
Dept. of Commerce.
14. **Dr. R. DHARMALINGAM**
AU-Assistant Professor ,
Dept. of Commerce.
15. **Dr. P. SIVA KUMAR**
Guest Lecturer ,
Dept. of Commerce.
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Dept. of Commerce.
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Guest Lecturer ,
Dept. of Commerce.
18. **Dr. P. RAJESH**
Guest Lecturer ,
Dept. of Commerce.
19. **Dr. T. ANUJA**
Guest Lecturer ,
Dept. of Commerce.

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PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

**TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM
FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE
PROGRAMME**

Programme:	B.Com General
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p>PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p>PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p>PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant</p>

	<p>information sources; and use appropriate software for analysis of data.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p>PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p>PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p>PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>

Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5.3. Core Course – CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5.4. Core Course –/ Project with viva-voce CC - XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic / Discipline Specific	3	4	2.5 Elective II Generic / Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic / Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic / Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepre	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Disci	3	4	6.6 Extension Activity	1	-

						neurial Skill)						pline Specific					
1.7 Skill Enhancement - (Foundation Course)	2	2	2.7 Skill Enhancement Course -SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	2	3		2	3		2	3		2	3		2	3		2	3
	3	0		3	0		2	0		5	0		6	0		1	0
Total – 140 Credits																	

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF)
Guideline Based Credit and Hours Distribution System
for all UG courses including Lab Hours
First Year – Semester-I**

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		23	30

Semester-II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		23	30

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		22	30

Semester-IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		25	30

Third Year

Semester-V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	26
Part-4	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		26	30

Semester-VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	18	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		21	30

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	140

*Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be Completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	The lowest level of questions requires students to recall information from the course content Knowledge questions usually require students to identify information in the text book.	
Understanding (K2)	Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. The questions go beyond simpler call and require students to combined at a together	
Application (K3)	Students have to solve problems by using/applying a concept learned in the class room. Students must use their knowledge to determine an exact response.	
Analyze (K4)	Analyzing the question is one that asks the students to breakdown something in to its component parts. Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.	
Evaluate (K5)	Evaluation requires an individual to make judgment on something. Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. Students are engaged in decision-making and problem solving. Evaluation questions do not have single right answers.	
Create (K6)	The questions of this category challenge students to get engaged in creative and original thinking. Developing original ideas and problem solving skills	

Highlights of the Revamped Curriculum:

Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.

The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.

The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.

The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.

The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.

Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.

State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
I	Foundation Course To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	Instil confidence among students Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	Industry ready graduates Skilled human resource Students are equipped with essential skills to make them employable
		Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects
		Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.
		Entrepreneurial skill training will provide an opportunity for independent livelihood Generates self – employment Create small scale entrepreneurs Training to girls leads to women empowerment
		Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools
III, IV, V & VI	Elective papers- An open choice of topics categorized under Generic and Discipline Centric	Strengthening the domain knowledge Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors
IV	DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	Exposure to industry moulds students into solution providers Generates Industry ready graduates Employment opportunities enhanced
II year Vacation activity	Internship / Industrial Training	Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	Self-learning is enhanced Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Credits: For Advanced Learners / Honors degree		To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses

Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

RAJAH SERFOJI GOVT COLLEGE (AUTONOMOUS), THANJAVUR-5
COURSE STRUCTURE UNDER C.B.C.S. PATTERN

Programme: B.Com. (COMMERCE)

(Applicable to the Students admitted from the academic year 2023-2024 Onwards)

B.COM – GENERAL- CREDIT DISTRIBUTION

First Year Semester-I

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
I	LT1	T1T1	Tamil – I	3	6	3	25	75	100
II	LE1	T1E1	English – I (Written Exam)	2	4	2	15	45 60	100
		T1E1P	English Practical	1	2	1	10	30 40	
III	CC1	T1CO1	Financial Accounting I	5	5	3	25	75	100
III	CC2	T1CO2	Principles of Management	5	5	3	25	75	100
III	EC1		Elective Course- I	3	4	3	25	75	100
IV	SEC1	T1COSE1	Basics of Personal Finance and Investment Management	2	2	3	25	75	100
IV	FC	COFC	Foundation Course Fundamental Concepts of Accounting and Commerce	2	2	3	25	75	100
Total				23	30				700

Semester-II

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
I	LT2	T2T2	Tamil – II	3	6	3	25	75	100
II	LE2	T2E2	English – I (Written Exam)	2	4	2	15	45 60	100
		T2E2P	English Practical	1	2	1	10	30 40	
III	CC3	T2CO3	Financial Accounting II	5	5	3	25	75	100
III	CC4	T2CO4	Business Law	5	5	3	25	75	100
III	EC2		Elective Course- II	3	4	3	25	75	100
IV	SEC2	T2COSE2	Every day banking	2	2	3	25	75	100
IV	SEC3	T2COSE3	Skill Enhancement Course Emotional Intelligence	2	2	3	25	75	100
Total				23	30				700

Second Year Semester-III

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
I	LT3	T3T3	Tamil – III	3	6	3	25	75	100
II	LE3	T3E3	English – I (Written Exam)	2	4	2	15	45	60 100
		T3E3P	English Practical	1	2	1	10	30	
III	CC5	T3CO5	Corporate Accounting I	5	5	3	25	75	100
III	CC6	T3CO6	Company Law	5	5	3	25	75	100
III	EC3		Elective Course- III	3	4	3	25	75	100
IV	SEC4	T3COSE4	Business Building Skills	1	1	3	25	75	100
IV	SEC5	T3COSE5	GST Filing of Returns	2	2	3	25	75	100
IV	EVS	T4ES	Environmental Studies	-	1	-	-	-	-
Total				22	30				700

Semester-IV

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
I	LT4	T4T4	Tamil – IV	3	6	3	25	75	100
II	LE4	T4E4	English – I (Written Exam)	2	4	2	15	45	60 100
		T4E4P	English Practical	1	2	1	10	30	
III	CC7	T4CO7	Corporate Accounting II	5	5	3	25	75	100
III	CC8	T4CO8	Principles of Marketing	5	5	3	25	75	100
III	EC4		Elective Course-IV	3	3	3	25	75	100
IV	SEC6	T4COSE6	Tally Accounting Software	2	2	3	25	75	100
IV	SEC7	T4COSE7	Professional Skills for Corporate World	2	2	3	25	75	100
IV	EVS	T4ES	Environmental Studies	2	1	3	25	75	100
Total				25	30				800

Third Year Semester-V

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
III	CC9	T5CO9	Cost Accounting I	4	5	3	25	75	100
III	CC10	T5CO10	Banking Law and Practice	4	5	3	25	75	100
III	CC11	T5CO11	Income Tax Law and Practice I	4	5	3	25	75	100
III	CC12	T5CO12	Auditing and Corporate Governance	4	5	3	25	75	100
III	EC5		Elective Course-V	3	4	3	25	75	100
III	EC6		Elective Course-VI	3	4	3	25	75	100
IV	VE	T5VE	Value Education	2	2	2	25	75	100
IV			Internship / Industrial Training	2	-	-	-	-	-
Total				26	30				700

Semester-VI

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
III	CC13	T6CO13	Cost Accounting – II	4	6	3	25	75	100
III	CC14	T6CO14	Management Accounting	4	6	3	25	75	100
III	CC15	T6CO15	Income Tax Law and Practice II	4	6	3	25	75	100
III	EC7		Elective Course–VII	3	5	3	25	75	100
III	EC8		Elective Course-VIII	3	5	3	25	75	100
IV	PCS	T6COPC	Professional Competency Skill	2	2	2	25	75	100
V			Extension Activity	1	-	-	-	-	-
Total				21	30				600

Total Credits : 140

**** Internship will be carried out during the summer vacation of the Second year and marks will be included in the Fifth Semester Marks Statement.**

**LIST OF ELECTIVES COURSE
Part -A (Generic)**

S.No.	Semester	Course Code	Title of the Course
1	I	T1GCO1A	Business Communication
2		T1GCO1B	Indian Economic Development
3		T1GCO1C	Business Economics
4	II	T2GCO2A	Business Environment
5		T2GCO2B	Insurance and Risk Management
6		T2GCO2C	International Trade
7	III	T3GCO3A	Business Legislation
8		T3GCO3B	Business Mathematics and Statistics
9		T3GCO3C	E-Commerce
10	IV	T4GCO4A	Financial Services
11		T4GCO4B	Consumerism and Consumer Protection
12		T4GCO4C	Operations Research

Part -B (Discipline)

S.No	Semester	Course Code	Title of the Course
1	V	T5COEC5A	Financial Management
2		T5COEC5B	Indirect Taxation
3		T5COEC6A	Human Resource Management
4		T5COEC6B	Office Management and Secretarial Practice
5	VI	T6COEC7A	Computer Application in Business
6		T6COEC7B	Logistics and Supply Chain Management
7		T6COEC8A	Entrepreneurial Development
8		T6COEC8B	Spreadsheet for Business

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	2	23
Part V	-	-	-	-	-	1	1
Total	23	23	22	25	26	21	140

***Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

ALLIED COURSES OFFERED TO DEPARTMENT OF ECONOMICS

Part	Course	Subject Code	List of Courses	Credit	Hours per week (L/T/P)	Exam Hours	Marks		Total
							Int.	Ext.	
III	EC	T3GCEC1	Principles of Marketing	3	4	3	25	75	100
III	EC	T4GCEC2	Introduction to E-Commerce	4	6	3	25	75	100

FIRST YEAR – SEMESTER – I
CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T1CO1	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal,- Journal with GST- Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors .								15
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.								15
III	Depreciation Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Sum Of The Digits Method -Depletion Method And Annuity Method .								15
IV	Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
V	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									
CO	Course Outcomes								
CO1	Remember the concept of rectification of errors and Bank reconciliation statements								
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns								
CO3	Analyse the various methods of providing depreciation								
CO4	Evaluate the methods of calculation of profit								
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.								

Textbooks

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. Shukla Grewal and Gupta, "Advanced Accounts", volume 1, S.Chand and Sons, New Delhi.
3. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
3. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1. <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – I
CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T1CO2	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Management: Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning: Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing: Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing: Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15
V	Directing: Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce – Supervision-Co-ordination – Meaning - Techniques of Co-ordination-Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15
	Total								75
Course Outcomes									
CO1	Demonstrate the importance of principles of management.								
CO2	Paraphrase the importance of planning and decision making in an organization.								
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.								
CO4	Enumerate the various methods of Performance appraisal								
CO5	Demonstrate the notion of directing, co-coordination and control in the management.								

Textbooks

1.Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.

2.DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.

3.P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.

Reference Books

1.K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai

2.Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.

3.Griffin, Management principles and applications, Cengage learning, India.

Web Resources

1 <http://www.universityofcalicut.info/syl/management>

2 <https://www.managementstudyguide.com/manpower-planning.htm>

3 <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – I
SKILL ENHANCEMENT COURSE -SEC 1
BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T1COSE1	1	1			2	2	25	75	100
Learning Objectives									
LO1	To make students understand basic concepts of personal finance								
LO2	To enable the students to learn time value of money								
LO3	To impart the knowledge on the power of compounding the money								
LO4	To introduce the concepts of financial planning								
LO5	To identify the various investments options and creating a balanced portfolio.								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value –Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.	6
II	Investment Options -Meaning of Portfolio -creating a balanced investment.	6
III	Investment Products and their Applications – Fixed Income Products – Mutual Fund Products– Equity Market – Derivatives and Commodities – FOREX	6
IV	Real Estate and Other Investments- Risk Profiling – Types of Investment Risks- Goal Based Investment Planning - Selection of Investment Products to achieve a Goal – Additional Lump sum Investments vs Systematic Staggered Investments.	6
V	Insurance – importance-Life Insurance - Medical insurance – General insurance – basics	6

COS	BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING
CO1	Understand and exhibit the skill to plan personal finance
CO2	Learn the time value of money and power of compounding
CO3	Choosing the investment options with required knowledge
CO4	Identify the various investment options
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio

RECOMMENDED BOOKS

1.Kane, Alex Investments McGraw Hill Education
 Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill Education

WEB SOURCES:

<https://www.rbi.org.in>

<https://investor.sebi.gov.in/iematerial.html>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	3	1	3	3	3	3
CO3	1	1	1	1	2	3	1	3	3	3
CO4	1	1	1	1	1	2	1	3	3	3
CO5	1	1	2	1	1	2	1	2	3	1
Average	1.2	1.8	2	1.8	2	2.2	1.8	2.8	3	2.6

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – I
Fundamental Concepts of Accounting and Commerce

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
COFC	1	1			2	2	25	75	100

Learning Objectives

LO1	To provide an overview of accounting concepts
LO2	To create an insight about the commerce and allied areas covered in the programme.
LO3	To provide an overview of accounting concepts
LO4	To create an insight about the commerce and allied areas covered in the programme.

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts –Manual Vs Software.	6
II	Financial Statements -- Meaning and contents • Reporting – Different types of accounting-introductions to corporate accounting-Cost Accounting-Management Accounting	6
III	Overview of business laws-Company Law-Commercial Law-Industrial law	6
IV	Communication-meaning-definition-types-process-Barriers to communication	6
V	Management-definition-types- functions of business management- Skills for Entrepreneur– qualities of an entrepreneur.	6

RECOMMENDED TEXT

- 1.T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
- 2.S.Thothadri & S . Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
- 3.M.V. Nagarajan . Financial accounting, vidhya publications.

REFERENCES:

- 1.S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
- 2.M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.Newdelhi.
- 3.C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - NewDelhi. 2.L.M.Prasad, Principles &

E-Resources:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II
CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2CO3	5				5	5	25	75	100

Learning Objectives

LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
LO2	To understand the allocation of expenses under departmental accounts
LO3	To gain an understanding about partnership accounts relating to Admission and retirement
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
LO5	To know the requirements of international accounting standards

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Instalment System - Calculation of Profit	15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.	15
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.	15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of 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.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2CO4	5				5	5	25	75	100

Learning Objectives

LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract
LO2	To gain knowledge on performance contracts
LO3	To be acquainted with the rules of Indemnity and Guarantee
LO4	To make aware of the essentials of Bailment and pledge
LO5	To understand the provisions relating to sale of goods

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent – Legality of Object – Contingent Contracts – Void Contract	15
II	Performance of Contract Meaning of Performance, Types, Offer to Perform, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	15
III	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 –	15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties – Caveat - Emptor Transfer of Property – Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
TOTAL		75

Course Outcome

CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930

Textbooks

1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi

Reference Books

1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II
SKILL ENHANCEMENT COURSE -SEC 2
EVERY DAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2COSE2	2				2	2	25	75	100

LEARNING OBJECTIVES

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

Unit	Contents	No. of Hours
I	Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft	5
II	Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT –RTGS – Form filling for Fund transfer.	5
III	On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID– Pass word – Hints for creating Pass words – change of pass word – on line transactions –Account statements – Fund Transfer – Payment of bills – Utility payments	6
IV	Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles	6
V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.	8

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERY DAY BANKING
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents
CO2	Execute online, mobile banking and related transactions

RECOMMENDED TEXT BOOKS

B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
 Parameswaran- Indian Banking, S. Chand & Co.

WEB SOURCES:

https://en.wikipedia.org/wiki/Online_banking
<https://www.sbi.co.in/portal/web/services/internet-banking>
<https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
<https://www.investopedia.com/terms/m/mobile-banking.asp>
www.scotiabank.com/mobile/ca/en/0..5181,00.html

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)
Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II
SKILL ENHANCEMENT COURSE - SEC 3
EMOTIONAL INTELLIGENCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2COSE3	2				2	2	25	75	100

LEARNING OBJECTIVES

1. To enable the students to understand the concepts of emotional intelligence
2. To teach the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits

Unit	Contents	No. of Hours
I	Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.	5
II	Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude - Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness. Positive Traits – Humour and Happiness – Empathetic ability - Sensitivity profile – Empowered personality, Self – Empowerment.	8
III	Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence - Self care	6
IV	Self-analysis: Psychological growth and adjustment - Personal Development Plan	6
V	Personal SWOT Analysis- learning to Celebrate Life.	5

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EMOTIONAL INTELLIGENCE
CO1	Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment
CO2	Analysing people based on personality and develop deep self-esteem, will power etc. leading to swot analysis

RECOMMENDED BOOKS REFERENCE BOOKS:

Dr. Aparna Chattopadhyay What's Your Emotional IQ, Pustak Mahal, May 2004.
 Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
 Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

WEB SOURCES:

<https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf>
<https://globalleadershipfoundation.com/geit/eitest.html>

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	3	3	3	3
CO2	1	1	3	3	3	1	3	3	3	3
Average	1	1	3	3	3	1	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER - III
CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3CO5	5				5	5	25	75	100
Learning Objectives:									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									

Course Outcomes

CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
Reference Books	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
T3CO6	5				5	5	25	75	100	
Learning Objectives										
LO1	To know Company Law 1956 and Companies Act 2013									
LO2	To have an understanding on the formation of a company									
LO3	To understand the requisites of meeting and resolution									
LO4	To gain knowledge on the procedure to appoint and remove Directors									
LO5	To familiarize with the various modes of winding up									
Prerequisite: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Introduction to Company law: Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting the Piercing Of Corporate Veil – Company Distinguished From Partnership And Limited Liabilities Partnerships – Classification Of Companies – Based On Incorporation, Liability, Number Of Members, Control.								15	
II	Formation of Company: Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15	
III	Meeting : Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15	
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.								15	
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.								15	
TOTAL								75		
Course Outcomes										
CO1	Understand the classification of companies under the act									
CO2	Examine the contents of the Memorandum of Association & Articles of Association									
CO3	Know the qualification and disqualification of Auditors									
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)									

CO5	Analyse the modes of winding up
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
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE –SEC 4

BUSINESS BUILDING SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3COSE4	1				1	1	25	75	100

Learning Objectives:

1. To introduce the practical aspects of business
2. To impart knowledge on the different forms of business entities
3. To highlight the importance of innovation and creativity
4. To gain basic knowledge on Intellectual Property rights
5. To create awareness about national and state level entrepreneurial ecosystem

Unit	Contents	No. of Hours
I	Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.	3
II	Meaning of creativity, Invention Vs. Innovation- Innovation and Technology-Need for protecting the innovations and inventions.	3
III	Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.	3
IV	Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.	3
V	Overview of Entrepreneurial eco system in India and Tamil Nadu-Introduction to National and Tamil Nadu Start-up Policy.	3
	TOTAL	15

Course Outcomes

COS	Business Building Skills
CO1	Learn the basics of business skills and forms
CO2	Identify the business opportunities and evaluate the same
CO3	Learn the concept of creativity, Innovation and invention
CO4	Explore the modern skills requires to build a successful business
CO5	Understand the entrepreneurial ecosystem for successful business building

Reference Text Books:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited

Reference Books:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEdition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2ndEdition,JohnWiley&Sons,2011.
3. Desai, V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw-HillEducationPvt.Ltd.,2006.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	1	1	1	1	3	3	3
CO2	1	1	1	3	3	3	1	3	3	3
CO3	1	1	1	2	1	1	1	3	3	3
CO4	1	1	1	2	2	1	1	3	3	3
CO5	2	2	3	2	2	3	1	3	3	3
Average	1.6	1.2	1.8	2	1.8	1.8	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE – SEC - 5

GST FILLING OF RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3COSE5	2				2	2	25	75	100

Learning Objectives

1. To impart an overview of GST
2. To teach the importance and theoretical concepts of GST
3. To make students aware about the GST and its components
4. To enable the students to learn the process of GST filling

Unit	Contents	No. of Hours
I	GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST.	5
II	Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions-Accounts and record-Time, Place and value of supply.	7
III	Procedure for registration under GST-Procedure for GST Payments and Refunds.	6
IV	GST Rates & HSN Codes-Input tax credit.	5
V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST.	7
	TOTAL	30

Course Outcomes

COS	GST FILLING OF RETURNS
CO1	Gain the knowledge about GST and its components and aware about various employment opportunities
CO2	Knowledge of GST return process

Recommended Text Books

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

Reference Books

1. Dr.Vinod K Singhanian, Monica Singhanian, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

Web Resources

- <http://www.idtc.icai.org/gst.html>
- <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4CO7	5				5	5	25	75	100
Learning Objectives									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings).Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	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.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements: Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies: Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction								
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.								
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format								
CO4	Give the consolidated accounts of holding companies								
CO5	Preparation of liquidator’s final statement of account								
Textbooks									

1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.

Reference Books

1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh

NOTE: Latest Edition of Textbooks May be Used

Web Resources

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


Signature of the HOD

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SECOND YEAR- SEMESTER- IV
COREPAPERVIII -PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4CO8	5				5	5	25	75	100

Learning Objectives

LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyze the global market environment

Prerequisite : Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Marketing: Meaning-Definition and Functions of Marketing- Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	15
II	Market Segmentation: Meaning and definition-Benefits-Criteria for segmentation-Types of segmentation – Geographic – Demographic – Psychographic – Behavioural –Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour-Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.	15
III	Product & Price: Marketing Mix - an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle - Pricing – Policies – Objectives – Factors Influencing Pricing – Kinds of Pricing.	15
IV	Promotions and Distributions: Elements of promotion-Advertising-objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – type’s of sales promotion-Personal Selling – Qualities needed for a personal seller –Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	15
V	Competitive Analysis and Strategies: Global Market Environment-Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing-E-Tailing-CRM-Market Research MIS and Marketing Regulation.	15
TOTAL		75

Course Outcomes

CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4p’s of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing

Text books

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	Dr.Amit Kumar, Principles Of Marketing, Shashi bhawan Publishing House, Chennai

Reference Books

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

NOTE: Latest Edition of Text books May be Used

Web Resources

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/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE -SEC 6

TALLY ACCOUNTING SOFTWARE

(Theory only)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4COSE6	2				2	2	25	75	100

LEARNING OBJECTIVES

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

Unit	Contents	No. of Hours
I	Introduction to tally - salient features of tally - accounting features of tally	3
II	Components of tally – create a company - select company - shut a company- alter a company - delete a company	4
III	Introduction to groups –single and multiple group creation, display and altering	6
IV	Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering – Accounting Features of Tally:	7
V	Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – day book	10
	TOTAL	30

Course Outcomes

	TALLY ACCOUNTING SOFTWARE
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report generations

Text Books

1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

Reference Books

2. Official Guide To Financial Accounting Using Tally ERP 9 With GST by Tally Education Pvt. Ltd

Web Resources:

3. <https://ssestudy.com/tally-erp-9-book-pdf-free-download/>
4. <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
5. <https://tallyonlinetraining.com>

**MAPPING WITH PROGRAMME OUTCOMES
AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE -SEC 7

PROFESSIONAL SKILL FOR CORPORATE WORLD

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4COSE7	2				2	2	25	75	100

LEARNING OBJECTIVES

1. To impart all the skills required to work in a Corporate Environment
2. To educate about the importance of Etiquettes at work place and work life balance.

Unit	Contents	No. of Hours
I	Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills	3
II	Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women	4
III	Introduction to groups –single and multiple group creation, display and altering	6
IV	Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance	7
V	Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette	10
	TOTAL	30

Course Outcomes

	PROFESSIONAL SKILL FOR CORPORATE WORLD
CO1	Knowledge about the basic skill set and grooming
CO2	Understanding and exhibition of Business Etiquettes

Reference Books

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

Web resources

<https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills- e9959676.html>
<https://archive.org/details/essentialguideto00chan/page/n1/mode/2up>

**MAPPING WITH PROGRAMME OUTCOMES
AND
PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	1	3	3	3
CO2	1	1	3	3	3	1	1	3	3	3
Average	1	1	3	3	3	1	1	3	3	3

(Correlation level: 3 – Strong 2-Medium 1-Low)

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – V

CORE – IX: COST ACCOUNTING – I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5CO9	5				4	5	25	75	100

Learning Objectives

LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	15
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.	15
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.	15
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.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyse the various valuation methods of issue of materials.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.

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
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THANJAVUR-613 008

THIRD YEAR – SEMESTER – V

CORE – X: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5CO10	5				4	5	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	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								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents								No. of Hours
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 – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	Central Bank and Commercial Bank : Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	Banking Practice : Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15
IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - Consequences of Non - Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person								15
V	Digital Banking: Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.								15
TOTAL								75	

Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function
CO3	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
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Textbooks

1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata

Reference Books

1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	Katait Sanjay, Banking Theory and Practice, Lambert Academic Publishing,
3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


Signature of the HOD

THIRD YEAR – SEMESTER – V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5CO11	5				4	5	25	75	100

Learning Objectives

LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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 –Types of Assessee – Income exempted under Section 10.	15
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.	15
III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .	15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.	15
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.	15
	TOTAL	75

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a 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.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING AND CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
T5CO12	5				4	5	25	75	100	
Learning Objectives										
LO1	To enable students to understand process of auditing and its classification.									
LO2	To impart knowledge on internal check and internal control.									
LO3	To illustrate the role of auditors in company.									
LO4	To help students understand the framework, theories and models of Corporate Governance.									
LO5	To provide insights into the concept of Corporate Social Responsibility									
Prerequisite: Should have studied Commerce in XII Std										
Unit	Contents								No. of Hours	
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations								15	
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15	
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15	
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. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15	
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 (Section 135 schedule – VII). – CSR Policy Rules								15	
TOTAL								75		
Course Outcomes										
CO1	Define auditing and its process.									
CO2	Compare and contrast essence of internal check and internal control.									
CO3	Identify the role of auditors in companies.									
CO4	Define the concept of Corporate Governance.									
CO5	Appraise the implications of Corporate Social Responsibility									

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.
Reference Books	
1	Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr. T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
Web Resources	
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI**CORE –XIII: COST ACCOUNTING – II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6CO13	6				4	6	25	75	100

Learning Objectives

LO1	To understand the standards in Cost Accounting
LO2	To know the concepts of contract costing.
LO3	To be familiar with the concept of process costing.
LO4	To learn about operation costing.
LO5	To gain insights into standard costing.

Prerequisite: Should have studied Cost Accounting in V Sem

Unit	Contents	No. of Hours
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.	18
II	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%**Course Outcomes**

CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in process costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse 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.

Reference Books

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.

Web Resources

1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6CO14	6				4	6	25	75	100

Learning Objectives

LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in I Semester.

Unit	Contents	No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	18
II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18
V	Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - 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. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

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.
Reference Books	
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 GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI

CORE – XV: INCOME TAX LAW AND PRACTICE – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6CO15	6				4	6	25	75	100

Learning Objectives

LO1	To understand provisions relating to capital gains
LO2	To know the provisions for computation of income from other sources.
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
LO4	To learn about assessment of individuals
LO5	To gain knowledge about assessment procedures.

Prerequisite: Should have studied Financial Accounting in I Sem

Unit	Contents	No. of Hours
I	Capital Gains Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.	18
II	Income From Other Sources & Clubbing of Income Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept	18
III	Set Off and Carry Forward of Losses and Deductions From Gross Total Income Gross Total Income vs 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.	18
IV	Computation of Total Income – Individual Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)	18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%

Course Outcomes

CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.

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.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6COPC	2				2	2	25	75	100

Learning Objectives

LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
LO2	To build experiences for students as they grow into lifelong learners.
LO3	To know the basic concepts of various discipline

Prerequisites: Should have studied Commerce in XII Std

UNIT	Details	No. of Hours
I	Indian Polity Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.	6
II	Geography Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.	6
III	Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.	6
IV	History Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.	6
V	Environment and Ecology Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
	TOTAL	30

Course Outcomes

CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India’s Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

Textbooks	
1	Class XI and XII NCERT Geography
2	History – Old NCERT’S Class XI and XII
Reference Books	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (5x6=30 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – B (3x15=45 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – I**ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T1GCO1A	4				3	4	25	75	100

Learning Objectives

LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars.	12
III	Banking & Insurance 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.	12
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.	12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	12
	TOTAL	60

Course Outcomes:

CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume

Text Books	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
Reference Books	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
NOTE: Latest Edition of Text books May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpretraining.com/business-communications-practice-exam-questions

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T1GCO1B	4				3	4	25	75	100

Learning Objectives

LO1	To understand the concepts of Economic growth and development
LO2	To know the features and factors affecting economic development
LO3	To gain understanding about the calculation of national income
LO4	To examine the role of public finance in economic development
LO5	To understand the causes of inflation

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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	12
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	12
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	12
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 Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
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	12
TOTAL		60

Course Outcomes

CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and 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, Mc Graw Hill, Noida.
Reference Books	
1	Ghatak Subrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoy Chakravarthy: Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T1GCO1C	4				3	4	25	75	100

Learning Objectives

LO1	To understand the approaches to economic analysis
LO2	To know the various determinants of demand
LO3	To gain knowledge on concept and features of consumer behaviour
LO4	To learn the laws of variable proportions
LO5	To enable the students to understand the objectives and importance of pricing policy

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	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	12
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.	12
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.	12
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	12
V	Market Structure: Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Pricing Methods and Objectives – Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features.	12
	TOTAL	60

Course Outcomes

CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing

Text Books	
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 Nocole, Chennai.
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II**ELECTIVE– II: BUSINESS ENVIRONMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2GCO2A	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the nexus between environment and business.								
LO2	To know the Political Environment in which the businesses operate.								
LO3	To gain an insight into Social and Cultural Environment.								
LO4	To familiarize the concepts of an Economic Environment.								
LO5	To learn the trends in Global Environment / Technological Environment								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.								12
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.								12
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.								12
TOTAL								60	
Course Outcomes									
CO1	Remember the nexus between environment and business.								
CO2	Apply the knowledge of Political Environment in which the businesses operate.								
CO3	Analyze the various aspects of Social and Cultural Environment.								
CO4	Evaluate the parameters in Economic Environment.								
CO5	Create a conducive Technological Environment for business to operate globally.								

Text Books	
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.
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S. Sankaran, Business Environment, Margham Publications, Chennai
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.mbaofficial.com
2	www.yourarticlelibrary.com
3	www.businesscasestudies.co.uk

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II

ELECTIVE - II: INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2GCO2B	4				3	4	25	75	100
Learning Objectives									
LO1	To know the concepts and principles of contract of insurance								
LO2	To understand the basic concepts of life insurance								
LO3	To gain knowledge on the principles of general insurance								
LO4	To examine the Insurance Regulatory and Development Authority 1999 (IRDA)								
LO5	To know the risk management process								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								12
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								12
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.								12
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.								12
V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 – Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts.								12
	TOTAL								60
Course Outcomes									
CO1	Identify the workings of insurance and hedging								
CO2	Evaluate the types of insurance policies and settlement								
CO3	Settle claims under various types of general insurance								
CO4	Know the protection provided for insurance policy holders under IRDA								
CO5	Evaluate the assessment and retention of risk								

Text Books

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.

Reference Books

1	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.
2	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
3	Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low**Question Paper Pattern****Exam Duration: 3 Hours Maximum Marks: 75**

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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FIRST YEAR – SEMESTER – II

ELECTIVE - II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T2GCO2C	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
TOTAL								60	
Course Outcomes									
CO1	Distinguish between the concept of internal and international trade.								
CO2	Define the various theories of international trade.								
CO3	Examine the balance of trade and exchange rates								
CO4	Appraise the role of IMF and IBRD.								
CO5	Define the workings of WTO and with special reference to India.								

Text Books	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai – 04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
Reference Books	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/
2	https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – III

ELECTIVE - III: BUSINESS LEGISLATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3GCO3A	4				3	4	25	75	100
Learning Objectives									
LO1	To impart knowledge on the Factories Act, 1948								
LO2	To provide insights on the Foreign Exchange Management Act, 1999								
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
LO4	To enable the students to learn about the Competition Act 2002								
LO5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948: Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults								12
II	Foreign Exchange Management Act, 1999: Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12
III	Prevention of Money Laundering Act, 2002: Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.								12
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.								12
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.								12
TOTAL								60	
Course Outcomes									
CO1	Acquire knowledge on Factories Act, 1948								
CO2	Analyse the role of Foreign Exchange Management Act, 1999								
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002								
CO4	Evaluate the importance of Competition Act, 2002								
CO5	Gain knowledge on Intelligence Property Rights								

Text Books

1	Akhilleswar 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

Reference Books

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

NOTE: Latest Edition of Textbooks May be Used**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/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	2	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	2	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	10	12	10	15	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low**Question Paper Pattern****Exam Duration: 3 Hours Maximum Marks: 75**

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – III

ELECTIVE III : BUSINESS MATHEMATICS AND STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3GCO3B	4				3	4	25	75	100

Learning Objectives

LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
LO3	To familiarise with the measures of central tendency
LO4	To conceptualise with correlation co-efficient
LO5	To gain knowledge on time series analysis

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Ratio: Ratio, Proportion and Variations, Indices and Logarithms.	12
II	Interest and Annuity: Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	12
III	Business Statistics Measures of Central Tendency : Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	12
IV	Correlation and Regression: Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	12
V	Time Series Analysis and Index Numbers: Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	12
	TOTAL	60

Course Outcomes

CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficient.
CO5	Assess problems on time series analysis

Text Books	
1	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – III

ELECTIVE - III: E- COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3GCO3C	4				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								12
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.								12
III	E-Commerce Marketing Concepts: 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.								12
IV	Electronic Data Interchange & 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.								12
V	Ethics in E-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.								12
TOTAL								60	
CO	Course Outcomes								
CO1	Understand the role and features of world wide web								
CO2	Understand the Benefits and model of e-tailing								
CO3	Use the web enabled services								
CO4	Tackle the threats in internet security system								
CO5	Know about the Ethical principles Privacy and Information Rights								

Text Books

1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the 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

Reference Books

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


Signature of the HOD

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THANJAVUR - 613 005.

SECOND YEAR – SEMESTER – IV**ELECTIVE IV - FINANCIAL SERVICES**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4GCO4A	3				3	3	25	75	100

Learning Objectives

LO1	To impart knowledge on the role and function of the Indian financial system.
LO2	To enrich their knowledge on key areas relating to management of financial products and services
LO3	To familiarize students about Venture Capital, Leasing.
LO4	To make them understand the Credit Rating system.
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	9
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.	9
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.	9
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.	9
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.	9
TOTAL		45

Course Outcomes

CO1	Summarise the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.

Text Books	
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.
Reference Books	
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.
NOTE: Latest Edition of Text Books may be used	
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/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)


Answer All Questions (Two questions from each unit)


Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR – SEMESTER – IV**ELECTIVE - IV: CONSUMERISM AND CONSUMER PROTECTION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4GCO4B	3				3	3	25	75	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
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.								9
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.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
	TOTAL								45
Course Outcomes									
CO1	Remember and recall aspects in consumerism								
CO2	Identify the reasons for consumer exploitation								
CO3	Discover the rights and duties of a consumer								
CO4	Create an environment which protects the consumers in India								
CO5	Critically appraise the consumer Protection Act								

Text Books	
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
Reference Books	
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	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdslsa.gov.in/right_menu/act/pdf/consumer.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	-2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)

SECOND YEAR – SEMESTER – IV**Elective IV- Operation Research**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4GCO4C	3				3	3	25	75	100
Learning Objectives									
LO1	To introduce the students to operations research and linear programming.								
LO2	To impart knowledge about transportation and assignment problems.								
LO3	To get acquainted with game theory and simulation.								
LO4	To develop abilities to analyse and manage inventories using various methods.								
LO5	To acquire knowledge on network analysis.								
Prerequisite: Should have studied Statistics in 1st year B.Com.									
UNIT	Contents								No. of Hours
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								9
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								9
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								9
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)								9
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.								9
Total								45	
Course Outcomes									
CO1	Frame a linear programming problem for quantitative decisions in business planning.								
CO2	Optimise economic factors by applying transportation and assignment problems.								
CO3	Apply the concept of game theory and simulation for optimal decision making.								
CO4	Analyse and manage inventories to meet the changes in market demand.								
CO5	Construct networks including PERT, CPM for strategic management of business projects.								

Text Books	
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	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited
Reference Books	
1	S Kalavathy, 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
Web Resources	
1	www.orsi.in
2	www.learnaboutor.co.uk
3	www.theorsociety.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3-Strong, 2-Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)

Signature of the HOD


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THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 1 / 8 : FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5COEC5A	4				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization–Risk and Return – Components of Financial Management.								12
II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC)								12
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) – Internal Rate of Return – Profitability Index. Leverage – Concept – Operating and Financial Leverage								12
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.								12
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.								12
TOTAL								60	
THEORY 40% & PROBLEMS 60%									
Course Outcomes									
CO1	Recall the concepts in financial management.								
CO2	Apply the various capital structure theories.								
CO3	Apply capital budgeting techniques to evaluate investment proposals.								
CO4	Determine dividend pay-outs.								
CO5	Estimate the working capital of an organization.								

Text Books	
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.
Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


Signature of the HOD

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THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 2 / 8 : INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5COEC5B	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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								12
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.								12
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								12
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.								12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.								12
TOTAL								60	
Course Outcomes									
CO1	Acquaintance with Indirect tax laws								
CO2	Exposed to the overview of GST.								
CO3	Apply provisions of CGST and IGST								
CO4	Summarise procedures of GST								
CO5	Discuss aspects of Customs Duty in India								

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.
Reference Books	
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9
2	https://tax2win.in/guide/gst-procedure

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


Signature of the HOD

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THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 3 / 8 : HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5COEC6A	4				3	4	25	75	100
Learning Objectives									
LO1	To explore to the aspects relating of Human resource management								
LO2	To equip with the various processes of Recruitment and Selection								
LO3	To be acquainted with Training methods and the concept of Performance Appraisal								
LO4	To learn about Industrial Relations								
LO5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
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.	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	12
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- Remuneration – Components of remuneration – Incentives – Benefits	12
TOTAL		60
Course Outcomes		
CO1	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
CO2	Formulate action plans for employee Recruitment and Selection.	
CO3	Choose appropriate methods of Training	

Text Books	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 4 /8 :OFFICE MANAGEMENT & SECRETARIAL PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T5COEC6B	4				3	4	25	75	100
Learning Objectives									
LO1	To familiar with modern office management.								
LO2	To familiar with the work atmosphere								
LO3	To train the students in maintaining and running the office effectively.								
LO4	To understand and organize data records								
LO5	To gain knowledge about the role of a secretary								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								12
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.								12
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 Equipments. Office forms – Design, Management and Control								12
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								12
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.								12
TOTAL								60	

Course Outcomes	
CO1	Familiarised with modern office management
CO2	Adapt with the modern work atmosphere
CO3	Trained in maintaining the office independently and effectively
CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary
Textbooks	
1	R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
Reference Books	
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2	Terry, George R, Office Management and Control, Irwin, United States.

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 5/8: COMPUTER APPLICATION IN BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6COEC7A	1		4		3	5	25	75	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation – Slideshow. Creating Business Presentations.								15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	Creating Business Spreadsheet 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.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Recall various techniques of working in MS-WORD.								
CO2	Prepare appropriate business document.								
CO3	Create - Presentation for Seminars and Lecture.								
CO4	Understanding various tools used in MS-EXCEL.								
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.								

Text Books	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business , Mumbai, Maharashtra.
Reference Books	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6/8: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6COEC7B	5				3	5	25	75	100

Learning Objectives

LO1	To understand the origin and principles of logistics management
LO2	To know the types of inventory control
LO3	To gain insight on the importance of supply chain management
LO4	To identify the Key Enablers in Supply Chain Improvement
LO5	To analyse the SCOR model

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
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.	15
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 21 st Century.	15
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.	15
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.	15
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.	15
	TOTAL	75

Course Outcomes

CO1	Examine the importance of Customer Service in Logistics Management
CO2	Develop an understanding on the Distribution Channel Management
CO3	Interpret the Global applications of supply chain management
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
CO5	Identify the conflict resolution strategies

Text Books	
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: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)


Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 7/8 ENTREPRENEURIAL DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6COEC8A	5				3	5	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
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.								15
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.								15
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.								15
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.								15
TOTAL								75	
Course Outcomes									
CO1	Identify the various traits of an entrepreneur								
CO2	Turn ideas into business opportunities								
CO3	Do feasibility study before starting a project								
CO4	Identify the sources of funds for funding a project								
CO5	Develop an understanding about the Government schemes available for women entrepreneurs								

Text Books	
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.
Reference Books	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage 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.Kataria publishers, New Delhi.
NOTE: Latest Edition of Text Books May be Used	
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/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)


Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: SPREADSHEET FOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T6COEC8B	1		4		3	5	25	75	100
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								15
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.								15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								15
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.								15
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.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Develop And Apply Fundamental Spread Sheet Skills.								
CO2	Understanding Various Tools Used In Ms-Excel.								
CO3	Knowledge On Various Statistical Tests in Ms-Excel.								
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.								
CO5	Develop Trending Application Using MS-Excel								

Text Books

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.

Reference Books

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 Editio, Chennai.

NOTE: Latest Edition of Textbooks may be used

Web Resources

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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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SECOND YEAR– SEMESTER– III (B.A. ECONOMICS)
COREPAPERVIII –PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T3GCEC1	4				3	4	25	75	100

Learning Objectives

LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation
LO3	To examine the stages of new product development
LO4	To gain knowledge on the various advertising medias
LO5	To analyze the global market environment

Prerequisite : Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction to Marketing: Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts – Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	12
II	Market Segmentation: Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation – Geographic – Demographic – Psychographic – Behavioural –Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.	12
III	Product & Price: Marketing Mix - an overview of 4P’s of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle - Pricing – Policies – Objectives – Factors Influencing Pricing – Kinds of Pricing.	12
IV	Promotions and Distributions: Elements of promotion–Advertising–objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – type’s of sales promotion–Personal Selling – Qualities needed for a personal seller –Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	12
V	Competitive Analysis and Strategies: Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing–E-Tailing–CRM–Market Research MIS and Marketing Regulation.	12
TOTAL		60

Course Outcomes

CO1	Develop an understanding on the role and importance of marketing
CO2	Apply the 4p’s of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing

Text Books

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	Dr.Amit Kumar, Principles Of Marketing, Shashi bhawan Publishing House, Chennai

Reference Books

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

NOTE: Latest Edition of Text books May be Used**Web Resources**

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/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low**Question Paper Pattern****Exam Duration: 3 Hours Maximum Marks: 75**

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)


Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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 THANJAVUR - 613 005.

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Signature of the HOD


H O.D. of Commerce
 Rajah Serfoji Govt. College
 THANJAVUR-613 005

SECOND YEAR – SEMESTER – IV (B.A. ECONOMICS)**ELECTIVE - III: INTRODUCTION TO E-COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
T4GCEC2	4				3	4	25	75	100

Learning Objectives

LO1	To know the goals of Electronic commerce
LO2	To understand the various Business models in emerging E-commerce areas
LO3	To have an insight on the internet marketing technologies
LO4	To understand the benefits and implementation of EDI
LO5	To examine the ethical issues of E-commerce

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	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.	12
II	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.	12
III	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.	12
IV	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.	12
V	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.	12
TOTAL		60

Course Outcomes

CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights

Text Books	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the 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
Reference Books	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2

3 – Strong, 2- Medium, 1- Low

Question Paper Pattern

Exam Duration: 3 Hours Maximum Marks: 75

Part – A (10x2=20 Marks)

Answer All Questions (Two questions from each unit)

Part – B (5x5=25 Marks)

Answer All Questions (Either or type – Two questions from each unit)

Part – C (3x10=30 Marks)

Answer Any THREE Questions (One question from each unit)


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