KS Rangasamy
College of Arts and Science

An Autonomous Institution
Accredited by NAAC with 'A' Grade
Affiliated to Periyar University, Salem
Approved by AICTE, New Delhi

Curriculum and Syllabi

For

PG & Research Department of Commerce

(For the batch admitted in 2021– 2024)

R2021

KSR Kalvi Nagar, Tiruchengode – 637 215.

Namakkal District, Tamil Nadu, India

BACHELOR OF COMMERCE

VISION

- To instill knowledge, skills, and values in students and identify latent talents in order to develop future leaders with full potential.

MISSION

- To provide useful, accessible, and necessary realizations of concepts in the field of commerce in order to empower students to respond to challenges in the corporate world.
- To provide an excellent education in the business field and to prepare students for careers in commerce and industry.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: To ensure the graduates acquire the essential knowledge and skill-set to excel in their professional careers in commerce and other related fields.

PEO2: To encourage graduates to be technically and professionally good at managing all spheres of business units.

PEO3: To motivate graduates to become successful entrepreneurs, leaders and responsible officials in the government and private sectors.

PROGRAMME OUTCOMES (PO)

After completion of the programme, the graduates will be able to

PO 1: Utilize specialized accounting knowledge to find solutions to complex problems in business enterprises.

PO 2: Develop the practical skills to work as an accountant, tax consultant, audit assistant, and other financial advisor.

PO 3: Apply current technical concepts and practices in accountancy and commerce related disciplines.

PO 4: Integrate the knowledge, skills and attitude which enhance the functions of the business environment.

PO 5: Create awareness of law and legislation related to commerce and practical orientation in the area of banking, accounting and finance.

PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of the programme, the graduates will be able to

PSO1: Make a strong basis on understanding of international and national standards of accounting and taxation.

PSO2: Develop an attitude of good practitioner in accounts, legal and other aspects of business.

PSO3: Analyze accounting and taxation practices by using theoretical and technical knowledge of regulatory, legal requirements, business tabulations and ICT in the business environment.

PSO4: Improve problem-solving skills by applying the concepts for making decisions in financial and economic activities.

PSO5: Implement new business practices, pursue professional courses and be ready for employment in different functional areas of corporate.

REGULATIONS

ELIGIBILITY

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Government of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate of parent university, subject to such other conditions as may be prescribed thereafter.

DURATION OF THE PROGRAMME

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

MAXIMUM DURATION FOR THE COMPLETION OF THE PROGRAMME

The maximum duration for the completion of the UG programme shall not exceed 12 semesters.

SCHEME OF EXAMINATION

Subject Code	Subject	Hrs. of Inst.	Exam Dur. (Hrs.)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part I							
21UTALB101 / 21UHILB101/ 21UFRLB101	Language –I Tamil I / Hindi I / French I	5	3	25	75	100	3
Part II							
21UENLA101	Language –II Communicative English-I	5	3	25	75	100	3
Part III							
21UCOM101	DSC I: Principles of Accountancy	5	3	25	75	100	5
21UCOM102	DSC II: Business Organization and Management	4	3	25	75	100	3
21UCOA101	GEC- I: Economics	4	3	25	75	100	4
Part IV							
21UPE101	AECC-I Professional English I	5	3	25	75	100	4
21UVE101	AECC II: Yoga	2	3	25	75	100	2
	Total	**30**				**700**	**24**
Second Semester							
Part I							
21UTALB201 / 21UHILB201/ 21UFRLB201	Language –I Tamil II / Hindi II / French II	5	3	25	75	100	3
Part II							
21UENLA201	Language –II Communicative English-II	5	3	25	75	100	3
Part III							
21UCOM201	DSC III: Financial Accounting	6	3	25	75	100	5
21UCSCOA201	GEC- II: Office Automation for Business	5	3	25	75	100	2
21UCSCOAP201	GEC Practical I: Office Automation for Business	2	3	40	60	100	2

Part IV							
21UPE201	AECC-I Professional English II	5	3	25	75	100	4
21UVE201	AECC II: EVS	2	3	25	75	100	2
	Total	**30**				**700**	**21**
Third Semester							
Part III							
21UCOM301	DSC IV: Corporate Accounting	6	3	25	75	100	5
21UCOM302	DSC V: Business Law	5	3	25	75	100	4
21UCOM303	DSC VI: Principles of Auditing	5	3	25	75	100	4
21UCOM304	DSC VII: Business Communication	4	3	25	75	100	4
21UMACOA301	GEC- III: Business Mathematics and Operations Research	4	3	25	75	100	4
Part IV							
21UCOSB301	SEC-II: Financial Services and Markets	3	3	25	75	100	2
	SEC-I	2	3	25	75	100	2
Non Credit							
21ULS301	Non Credit Courses CCS- I	1	-	-	-	-	-
	Total	**30**				**700**	**25**
Fourth Semester							
Part III							
21UCOM401	DSC VIII: Advanced Corporate Accounting	6	3	25	75	100	5
21UCOM402	DSC IX: Company Law	5	3	25	75	100	4
21UCOM403	DSC X: Modern Banking	5	3	25	75	100	4
21UCOM404	DSC XI: Customer Relationship Management	4	3	25	75	100	4
21UMACOA401	GEC IV: Business Statistics	4	3	25	75	100	4
Part IV							
21UCOSB401	SEC-II: Fundamentals of Marketing	3	3	25	75	100	2
	SEC-I	2	3	25	75	100	2

Non Credit							
21ULS401	Non Credit Courses CCS- II	1	-	-	-	-	-
	Total	**30**				**700**	**25**

Fifth Semester							
Part III							
21UCOM501	DSC XII: Cost Accounting	6	3	25	75	100	5
21UCOM502	DSC XIII: Indirect Taxation	5	3	25	75	100	4
21UCOM503	DSC XIV: Income Tax I	5	3	25	75	100	4
21UCOM504	DSC XV: Accounting Package for Commerce	3	3	25	75	100	2
21UCOMP501	DSC Practical I: Accounting Package for Commerce	2	3	40	60	100	2
	DSE I	5	3	25	75	100	4
Part IV							
21UCOSB501	SEC-II: Business Research Methods	3	3	25	75	100	2
Part V							
21UCOE501	Extension Activity	-	-	-	-	-	2
Non Credit							
21UCOI501	Internship (100% Internal Evaluation)	-	-	-	-	-	-
21ULS501	Non Credit Courses CCS- III	1	-	-	-	-	-
	Total	**30**				**700**	**25**
Sixth Semester							
Part III							
21UCOM601	DSC XVI: Management Accounting	5	3	25	75	100	5
21UCOM602	DSC XVII: Financial Management	5	3	25	75	100	4
21UCOM603	DSC XVIII: Income Tax II	5	3	25	75	100	4
21UCOMP601	DSC Practical II: Commerce Practical	3	3	40	60	100	2
21UCOPR601	Project and Viva- Voce	3	3	40	60	100	3
	DSE II	5	3	25	75	100	4
Part IV							

21UCOSB601	SEC II: Labour Laws	3	3	25	75	100	2
Non Credit							
21ULS601	Non Credit Courses CCS- IV	1	-	-	-	-	-
	Total	**30**				**700**	**24**
					Grand Total	**4200**	**144**

DISCIPLINE SPECIFIC ELECTIVE COURCES (DSE) I

Student shall select any one of the following subject as Elective in fifth semester

S.No	Course Code	Semester	Course
1.	21UCOEL501	V	Entrepreneurial Development
2.	21UCOEL502	V	Human Resource Management

DISCIPLINE SPECIFIC ELECTIVE COURCES (DSE) II

Student shall select any one of the following subject as Elective in Sixth semester

S.No	Course Code	Semester	Course
1.	21UCOEL601	VI	Business Environment
2.	21UCOEL602	VI	Business Ethics

SKILL ENCHANCEMENT COURSES - I

The department offers the following two papers as Non Major Elective Course for other than the Commerce students.

S.No	Semester	Course Code	Name of the Subject
1	III	21UCONM301	Elements of Taxation
2	IV	21UCONM401	Basics of Goods and Service Tax

GEC OFFERED TO OTHER DEPARTMENT

S.No	Semester	Course Code	Name of the Subject
1	IV	21UCOTFA401	Apparel Costing and Export Documentation

ADDITIONAL CREDIT COURSES (ACC)-I

Students with no history of arrears still third/fourth semester and securing first class mark are eligible to do the below mentioned subjects as Advance Learner Course in fourth and fifth semester respectively.

S.No	Sem	Course Code	Name of the Subject	Credits
1.	IV	21UCOAL401	Principles of Insurance	2
2.	IV	21UCOAL402	Organizational Behaviour	2
3.	IV	21UCOAL403	Investment Management	2
4.	IV		NPTEL, NSE, MOOC, SWAYAM	2
5.	V	21UCOAL501	Business Finance	2
6.	V	21UCOAL502	Marketing Research	2
7.	V	21UCOAL503	Security Analysis and Portfolio Management	2
8.	V		NPTEL, NSE, MOOC, SWAYAM	2

ABBREVIATION

DSC – Discipline Specific Courses

DSE - Discipline Specific Elective Courses

GEC – Generic Elective Courses

AECC -I - Ability Enhancement Compulsory Courses -I

AECC -II - Ability Enhancement Compulsory Courses -II

SEC -I - Skill Enhancement Courses - I

SEC - II - Skill Enhancement Courses - II

NCC – Non Credit Courses

ACC- Additional Credit Courses

FOR COURSE COMPLETION

Student shall pass:

- Part I (Language) and Part II (English) papers in first and second semesters.
- Ability Enhancement Compulsory Courses – II (Yoga and Environmental Studies) in first and second Semesters.
- Skill Enhancement Course I in the third and fourth semesters.
- Skill Enhancement II in the third, fourth, fifth and sixth semesters.
- NON CREDIT COURSES in third, fourth, fifth and sixth semesters.
- Extension activity in fifth semester.
- Internship in fifth semester.

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part I	Language	2	100	200	6
Part II	English	2	100	200	6
Part III	DSC	18	100	1800	75
	DSC Practical	2	100	200	4
	DSE	2	100	200	8
	GEC Theory	4	100	400	14
	GEC Practical	1	100	100	2
	Project	1	100	100	3
Part IV	SEC – II	4	100	400	8
	SEC-I	2	100	200	4
	AECC-I	2	100	200	8
	AECC-II	2	100	200	4
Part V	Extension Activity	-	-	-	2
Non Credit	NCC	4	-	-	-
	Total	**46**	**-**	**4200**	**144**

21UTALB101	[illegible]	[illegible] **– I**

[illegible]

1. [illegible]
2. [illegible]
3. [illegible].

Credits: 3	**Total Hours: 50**

[illegible]	[illegible]	[illegible]	**CO**
1	[illegible] 1. [illegible] – [illegible] 2. [illegible] – [illegible] 3. [illegible] – [illegible] 4. [illegible] – [illegible]	**10**	**CO1**
2	[illegible] 1. [illegible] – [illegible] 2. [illegible].[illegible] – [illegible] 3. [illegible] – [illegible] 4. [illegible]. [illegible] – [illegible]	**10**	**CO2**
3.	[illegible] 1. [illegible].[illegible].[illegible] – [illegible] 2. [illegible].[illegible]– [illegible] 3. [illegible] – [illegible] 4. [illegible] – [illegible]	**10**	**CO3**
4	[illegible] [illegible] – [illegible] – [illegible] – [illegible] – [illegible] – [illegible]	**10**	**CO4**
5	[illegible] [illegible] – [illegible] – [illegible] – [illegible] – [illegible]	**10**	**CO5**

Text Book

1	[illegible], [illegible].[illegible].[illegible] [illegible] ([illegible]) [illegible]

COURSE OUTCOMES (CO)

[illegible]

CO1	[illegible]
CO2	[illegible]
CO3	[illegible]
CO4	[illegible]
CO5	[illegible]

<table>
<tr><td>21UENLA101</td><td colspan="2">COMMUNICATIVE ENGLISH I</td><td colspan="2">SEMESTER – I</td></tr>
<tr><td colspan="5">Course Objectives:
To enable the students to develop their comprehensive skill.
To introduce the students to know about Communication skills.
To introduce the students to know about Grammar.</td></tr>
<tr><td colspan="3">Credits: 3</td><td colspan="2">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">1. Listening and Speaking
a. Introducing self and others
b. Listening for specific information
c. Pronunciation
2. Reading and Writing
a. Reading short articles – newspaper reports / fact based articles
b. Diction and tone
c. Reading aloud: Reading an article/report
d. Journal (Diary)Writing
3. Study Skills -1
Using Encyclopedias, Thesaurus
4. Grammar in Context:
Naming and Describing
● Nouns & Pronouns
● Adjectives</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">1. Listening and Speaking
a. Listening with a Purpose
b. Effective Listening
c. Tonal Variation
d. Listening for Information
2. Reading and Writing
a. Strategies of Reading:
Skimming and Scanning
b. Types of Reading :Extensive and Intensive Reading
c. Reading a prose passage
d. Reading a poem
e. Reading a short story</td><td>10</td><td>CO2</td></tr>
</table>

	3. Study Skills II: Using the Internet as a Resource a. Refine your search b. Guidelines for using the Resources c. e-learning resources of Government of India **4. Grammar in Context** Involving Action-I • Verbs • Concord		
III	**1. Listening and Speaking** a. Giving and following instructions b. Asking for and giving directions c. Continuing discussions with connecting ideas **2. Reading and writing** a. Reading feature articles(from newspapers and magazines) b. Reading to identify point of view and perspective (opinion pieces, editorials etc.) c. Descriptive writing – writing a short descriptive essay of two to three paragraphs. **3. Grammar in Context:** **Involving Action – II** Verbals - Gerund, Participle, Infinitive Modals	**10**	**CO3**
IV	**1. Listening and Speaking** a. Giving and responding to opinions **2. Reading and writing** a. Note taking b. Narrative writing – writing narrative essays of two to three paragraphs **3. Grammar in Context:** **Tenses** Present Past Future	**10**	**CO 4**
V	**1. Listening and Speaking** a. Participating in a Group Discussion	**10**	**CO5**

	2. Reading and writing a. Reading diagrammatic information – interpretation maps, graphs and pie charts b. Writing short essays using the language of comparison and contrast **Grammar in Context:** Voice (showing the relationship between Tenses and Voices)		

Text Book	
1.	Tamil Nadu State Council for Higher Education (TANSCHE)

COURSE OUTCOMES (CO)

On completion of this course, the students should be able to

CO1	Know the different skills in English
CO2	Develop theirs Communication skill
CO3	Enrich grammar knowledge
CO4	Stimulate their writing skills
CO5	Deserve appreciation for their communication

21UCOM101	DSC I: PRINCIPLES OF ACCOUNTANCY		SEMESTER – I
Course Objectives The course aims • To understand the basic concepts of accounting. • To prepare the financial statements of the business.			
Note: *Distribution of Marks - Problem 80% and Theory 20%.*			
Credits: 5			**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Introduction to Accounting -** Meaning – Scope - Concepts and Conventions – Objectives – Accounting Transactions – Double Entry Book Keeping – Journal, Ledger, Preparation of Trial Balance – Preparation of Cash Book.	**10**	**CO1**
II	**Final Accounts** - Preparation of Trading Account - Preparation of Profit and Loss Account - Closing Entries - Adjustment Entries – Preparation of Balance Sheet.	**10**	**CO2**
III	**Average Due Date -** Determination of Due Date - **Account Current -** Procedure for Calculating Days of Interest.	**10**	**CO3**
IV	**Bank Reconciliation Statement -** Causes for Differences between Cash Book and Pass Book - Preparation of Bank Reconciliation Statement. **Depreciation Accounting** - Meaning – Methods of Depreciation - Straight Line Method - Diminishing Balance Method – Change of Method - Differences between Provisions and Reserves.	**10**	**CO4**
V	**Non - Profit Organizations -** Final Accounts of Non – Profit Organizations –Preparation of Receipts and Payments – Preparation of Income and Expenditure Account – Distinguish between Income and Expenditure and Receipts and payments.	**10**	**CO5**
Text Book			
1	*Reddy, T.S and Murthy, A*. 2017. **Financial Accounting**. [Sixth Edition]. Margham Publications, Chennai.		

Reference Books	
1	*Jain, S.P and Narang, K.* 2016. **Advanced Accountancy**. [Fourth Edition]. Kalyani Publishers, Ludhiana.
2	*Gupta, R.L and Radhasamy, M.* 2015. **Advanced Accountancy - Volume I**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	*Shukla, M.C. and Grewal, T.S.* 2016. **Advanced Accountancy - Volume I**. [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems
CO2	Evaluate financial results through examination of relevant data (i.e., trading account, profit and loss account and balance sheet)
CO3	Analysing and report preparation of bill dues.
CO4	Identify and analyze the reasons for the difference between cash book and pass book balances and determine the useful life and value of the depreciable asset
CO5	Demonstrate basic knowledge of the accounting rules for small businesses and non-profit organizations

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	M	H	H	M	M	M
CO2	H	H	L	M	M	H	H	M	M	L
CO3	M	M	L	L	L	M	M	L	L	L
CO4	M	L	L	L	M	M	M	L	M	L
CO5	M	L	M	M	H	H	M	M	L	L

H-High; M-Medium; L-Low

21UCOM102	DSC II: BUSINESS ORGANISATION AND MANAGEMENT	SEMESTER – I

Course Objectives

The course aims

- To use behavioural science theory to diagnose and solve individual, group and issues on organizational level.
- To make aware on planning, decision making, leadership, motivation and co-ordination of business management.

Credits: 4 | **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Introduction to Business** – Nature – Branches of Business – Objectives of Modern Business – Inter Relation between Trade, Commerce and Industry - Distinction between Business, Profession and Employment - Essentials of Successful Business – Qualities of Successful Business.	10	CO1
II	**Forms of Business Organisation** – Sole Proprietorship – Features – Advantages – Limitations – Partnership Firms – Types – Features – Advantages – Limitations – Rights and Duties of Partners – Joint Stock Companies – Features – Merits – Demerits – Distinctions between Partnership firms and Joint Stock Companies – Difference between Public Limited Company and Private Limited Company.	10	CO2
III	**Introduction to Management** – Nature – Scope –Functions of Management – Principles of F.W.Taylor - Henry Fayol. **Planning** – Importance – Features – Steps –Kinds – Elements - **Decision Making** – Steps – Types – **Leadership** – Styles – Kinds.	10	CO3
IV	**Organization** – Types – Principles – Span of Control – Authority and Responsibilities – Delegation and Decentralization.	10	CO4
V	**Direction** - Principles - Essentials - **Motivation** - Importance - Theories of Motivation - Maslow's Theory and McGregor Theory. **Co-ordination** - Need - Types – Principle - **Control** - Characteristics - Need – Process.	10	CO5

Text Books	
1	*Gupta, C.B.* 2014.**Business Organisation and Management**. [Third Edition]. Sultan Chand & Sons, New Delhi. (Unit I & II)
2	*Dinkar Pagare.* 2013. **Principles of Management**. [Second Edition].Sultan Chand & Sons, New Delhi. (Unit III to V)
Reference Books	
1	*Dinkar Pagare.* 2004. **Business Organisation and Management**. [First Edition]**.** Sultan Chand & Sons, New Delhi.
2	*Bhushan, Y.K.* 2009. **Business Organisation and Management**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3	*Prasad, L.M.* 2014. **Principles and Practice of Management**. [Eight Edition]**.** Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Demonstrate the business functional areas and how these functions are leveraged in organizations
CO2	Understand the nature and purpose of different types of organisations (commercial, voluntary, public sector and so on)
CO3	Explain how managers align the planning and decision making process with company mission, vision, and values
CO4	Understand basic concepts of organisational structure and describe the main functions of a business organisation
CO5	Recognize the importance of employee motivation and how to promote it

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	H	M	L	M	L	H	L
CO2	L	M	H	M	L	L	H	L	M	L
CO3	M	L	M	M	M	L	H	M	H	M
CO4	L	M	L	M	H	M	M	M	H	L
CO5	L	H	M	M	H	L	H	M	M	M

H-High; M-Medium; L-Low

21UCOA101	**GEC- I: ECONOMICS**			**SEMESTER – I**
Course Objectives The course aims • To know the significance and application of economic concepts to business decisions. • To learn the market structure for decision making.				
Credits: 4				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Economics** - Definition - Economic Analysis - Micro and Macro Economics - Methods - Business Economics - Definition - Scope of Business Economics – Application of Economic Concepts in Business – Distinction between Economic Growth and Economic Development - Role of Economics in Business Decisions.		**10**	**CO1**
II	**Demand** – Law of Demand – Determinants of Demand – Types of Demand – Demand Curve - Supply – Supply Schedule – Determinants of Supply.		**10**	**CO2**
III	**Market** - Perfect and Imperfect Competition – Features of Monopoly – Duopoly - Oligopoly – **Pricing Policy and Practices:** Pricing Objectives - Pricing Methods.		**10**	**CO3**
IV	**National Income** – Definition – Methods and Difficulties in Calculation of National Income – Per Capita Income – GDP – **Inflation:** Characteristics – Causes – Effects – Control of Inflation.		**10**	**CO4**
V	**MSMEs** Policy of Government of Tamil Nadu 2008: Vision – Mission – Objectives – Strategies- Definition- Need for Micro, Small and Medium Industries – Features of MSME- Function of MSME- Policy Interventions: Infrastructure support, Stamp duty exemption- privately developed estates.		**10**	**CO5**
Text Books				
1	*Sankaran, S.* 2014. **Business Economics.** [Fourth Edition]. Margham Publications, Chennai.			
2	*Sankaran, S.* 2014. **Indian Economy** [Thirteenth Edition]. Margham Publications, Chennai.			

Reference Books	
1	*Sundaram, K.P.M. and Sundaram, E.N.* 2010. **Business Economics**. [Fifth Edition]. Sultan Chand & Sons, New Delhi.
2	*Varshney, R.L and Maheswari, K.L.* 2007. **Managerial Economics**. [Third Edition]. Sultan Chand & Sons, New Delhi.
3	*RaddarDutt and Sundaram, K.P.M.* 2010. **Indian Economy** [Ninth Edition]. S.Chand & Co. Ltd., New Delhi.
4	*Dhingra, I.*C. 2010. **Indian Economy**. [Twenty Fifth Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Learn economics in terms of business and describe the nature of economics in dealing with the business issues
CO2	Perform supply and demand analysis to know the impact of economic events on markets
CO3	Analyze the performance of firms under different market structures and use economic analysis to fixing the price of the product
CO4	Evaluate the macro economic issues like economic growth, national income and inflation
CO5	Aware about the international economic institutions and their objectives, functions, features and Indian trade policy

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	L	L	H	L	H	L
CO2	M	M	M	M	M	L	H	L	M	L
CO3	L	L	M	L	M	L	H	L	M	L
CO4	M	M	L	L	M	M	H	M	H	M
CO5	M	H	M	M	L	L	H	M	H	M

H-High; M-Medium; L-Low

21UPEB101	AECC-I PROFESSIONAL ENGLISH I		SEMESTER – I
Course Objectives: • To develop the language skills of students by offering adequate practice in professional contexts. • To develop strategic competence that will help in efficient communication • To sharpen students ‘critical thinking skills and make students culturally aware of the target situation.			
Credits: 4		**Total Hours: 50**	
UNIT	**CONTENTS**	**Hrs**	**CO**
I	*COMMUNICATION* **Listening**: Listening to audio text and answering questions – Listening to Instructions **Speaking**: Pair work and small group work. **Reading:** Comprehension passages –Differentiate between facts and opinion **Writing:** Developing a story with pictures. **Vocabulary:** Register specific - Incorporated into the LSRW tasks	**10**	**CO1**
II	*DESCRIPTION* **Listening:** Listening to process description - Drawing a flow chart. **Speaking:** Role play (formal context) **Reading:** Skimming/Scanning- Reading passages on products, equipment and gadgets. **Writing:** Process Description –Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing. **Vocabulary:** Register specific -Incorporated into the LSRW tasks.	**10**	**CO2**
III	*NEGOTIATION STRATEGIES* **Listening:** Listening to interviews of specialists / Inventors in fields (Subject specific) **Speaking:** Brainstorming. (Mind mapping). Small group discussions (Subject- Specific) **Reading:** Longer Reading text. **Writing**: Essay Writing (250 words) **Vocabulary:** Register specific - Incorporated into the LSRW tasks	**10**	**CO3**

IV	*PRESENTATION SKILLS* **Listening**: Listening to lectures. **Speaking:** Short talks. **Reading:** Reading Comprehension passages **Writing:** Writing Recommendations Interpreting Visuals inputs **Vocabulary:** Register specific - Incorporated into the LSRW Tasks	**10**	**CO 4**
V	*CRITICAL THINKING SKILLS* **Listening:** Listening comprehension- Listening for information. **Speaking**: Making presentations (with PPT- practice). **Reading:** Comprehension passages –Note making. Comprehension: Motivational article on Professional Competence,Professional Ethics and Life Skills) **Writing:** Problem and Solution essay– Creative writing – Summary writing **Vocabulary:** Register specific - Incorporated into the LSRW tasks	**10**	**CO5**

Text Book	
1.	Tamil Nadu State Council for Higher Education (TANSCHE)

COURSE OUTCOMES (CO)

On completion of this course, the students should be able to

CO1	Recognize their own ability to improve their own competence in using the language
CO2	Use language for speaking with confidence in an intelligible and acceptable manner
CO3	Understand the importance of reading for life
CO4	Read independently unfamiliar texts with comprehension
CO5	Write simple sentences without committing error of spelling or grammar (Outcomes based on guidelines in UGC LOCF – Generic Elective)

<table>
<tr><td>21UVE101</td><td colspan="2">AECC II: YOGA</td><td>SEMESTER - I</td></tr>
<tr><td colspan="4">Course Objectives:
The course aims
• To understand physical body and Health concepts
• To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation
• To Introspect and improve the behaviors
• To inculcate cultural behavioral patterns</td></tr>
<tr><td colspan="2">Credits: 2</td><td colspan="2">Total Hours: 30</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td></tr>
<tr><td>I</td><td colspan="2">Yoga and Physical Health: Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1, 2 , Massage, Acu pressure, Relaxation exercises - Yogasanas – Surya namaskar - Padmasana - Vajrasana - Ardha katti Chakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana – Salabasana</td><td>6</td></tr>
<tr><td>II</td><td colspan="2">Greatness of Life Force and Mind: Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits</td><td>6</td></tr>
<tr><td>III</td><td colspan="2">Personality Development – Sublimation: Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power</td><td>6</td></tr>
<tr><td>IV</td><td colspan="2">Human Resources Development: Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings – Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship – Individual Peace and world peace - Good cultural behavioral patterns</td><td>6</td></tr>
<tr><td>V</td><td colspan="2">Law of Nature: Unified force - Cause and effect system - Purity of thought deed and Genetic Centre – Love and Compassion - Gratitude - Cultural Education - Fivefold culture.</td><td>6</td></tr>
</table>

Text Book	
1.	**Value Education** - World Community Service centre, Vethathiri Publicatio Erode.

Reference Books	
1	*Vethathiri Maharishi*, 2011, Journey of Consciousness, Erode, Vethathiri Publications.
2	*Vethathiri Maharishi*, 2014, Simplified Physical Exercises, Erode, Vethathiri Publications.
3	*Vethathiri Maharishi*, 2004, Unified force, Erode, Vethathiri Publications
4	Yoga for Modern age - Thathuvagnani Vethathiri Maharishi
5	Sound Health through yoga – Dr. K. Chandrasekaran, November 1999 Prem Kalyan Publications, Madurai
6	Light on yoga - BKS.lyenger
7	Thathuvagnani Vethathiri Maharishi – Kayakalpa yoga – First Edition 2009 – Vethathiri Publications, Erode.
8	Environmental Studies - Bharathidasan University Publication Division

COURSE OUTCOMES (CO)

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

CO1	Understand the physical structure and simplified physical exercises.
CO2	Nurture the life force and mind
CO3	Introspect and improve the moral values
CO4	Realize the importance of human resources development
CO5	Enhance purity of thought and deed

21UTALB201	[illegible]	[illegible] – **II**	
[illegible] 1. [illegible], [illegible] 2. [illegible] 3. [illegible]			
Credits:3		**Total Hours: 50**	
[illegible]	[illegible]	[illegible]	**CO**
1	[illegible] 1. [illegible] – 2 [illegible] (58,60) 2. [illegible] – 2 [illegible] (2,8) 3. [illegible] – 2 [illegible] (12, 13) 4. [illegible] – [illegible] 3 [illegible]	**10**	**CO1**
2	[illegible] 1. [illegible] – 4 [illegible] (2,8,15,74) 2. [illegible] – [illegible] 4, 5, 6 [illegible]	**10**	**CO2**
3.	[illegible] 1. [illegible] – [illegible] 2. [illegible] – [illegible] 1, 2 [illegible] 3. [illegible] – 8,10 [illegible] 4. [illegible] – 25,32 [illegible]	**10**	**CO3**
4	[illegible] [illegible] – [illegible] – [illegible] – [illegible]	**10**	**CO4**
5	[illegible] [illegible] – [illegible], [illegible] – [illegible]	**10**	**CO5**
Text book			
1	[illegible], [illegible].[illegible].[illegible] [illegible] ([illegible]) [illegible]		

COURSE OUTCOMES (CO)

[illegible]

CO1	[illegible]
CO2	[illegible]

CO3	[illegible]
CO4	[illegible]
CO5	[illegible]

21UENLA201	**COMMUNICATIVE ENGLISH II**		**SEMESTER – II**
Course Objectives: • To enable the students to develop their comprehensive skill. • To introduce the students to know about Communication skills. • To introduce the students to know about Grammar.			
Credits:3		**Total Hours: 50**	
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**1. Listening and Speaking** a. Listening and responding to complaints (formal situation) b. Listening to problems and offering solutions (informal) **2. Reading and writing** a. Reading aloud (brief motivational anecdotes) b. Writing a paragraph on a proverbial expression/ motivational idea. **3. Word Power/Vocabulary** a. Synonyms & Antonyms **4. Grammar in Context** a. Adverbs b. Prepositions	**10**	**CO1**
II	**1. Listening and Speaking** a. Listening to famous speeches and poems b. Making short speeches- Formal: welcome speech and vote of thanks. c. Informal occasions- Farewell party, graduation speech **2. Reading and Writing** a. Writing opinion pieces (could be on travel, food, film / book reviews or on any contemporary topic) b. Reading poetry i. Reading aloud: (Intonation and Voice Modulation) ii. Identifying and using figures of speech - simile, metaphor, personification etc. **3. Word Power** a. Idioms & Phrases **4. Grammar in Context** Conjunctions and Interjections	**10**	**CO2**
III	**1. Listening and Speaking** a. Listening to Ted talks b. Making short presentations – Formal presentation with PPT, analytical presentation of graphs and reports of multiple kinds	**10**	**CO3**

	c. Interactions during and after the presentations **2. Reading and writing** a. Writing emails of complaint b. Reading aloud famous speeches **3. Word Power** a. One Word Substitution **4. Grammar in Context:** Sentence Patterns		
IV	**1. Listening and Speaking** a. Participating in a meeting: face to face and online b. Listening with courtesy and adding ideas and giving opinions during the meeting and making concluding remarks. **2. Reading and Writing** a. Reading visual texts – advertisements b. Preparing first drafts of short assignments **3. Word Power** a. Denotation and Connotation **4. Grammar in Context:** Sentence Types	**10**	**CO4**
V	**1. Listening and Speaking** a. Informal interview for feature writing b. Listening and responding to questions at a formal interview **2. Reading and Writing** a. Writing letters of application b. Readers' Theatre (Script Reading) c. Dramatizing everyday situations/social issues through skits. (writing scripts and performing) **3. Word Power** a. Collocation **4. Grammar in Context:** Working With Clauses	**10**	**CO5**

Text Book	
1.	Tamil Nadu State Council for Higher Education (TANSCHE)

21UCOM201	DSC III: FINANCIAL ACCOUNTING		SEMESTER – II
Course Objectives The course aims • To know the accounting procedures for branch and hire purchase system. • To comprehend the concepts of partnership accounting			
Note: *Distribution of Marks - Problem 80% and Theory 20%.*			
Credits: 5			**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Branch and Departmental Accounts** - Branch Accounts - Dependent Branches - Debtors System and Stock and Debtors System Only - Departmental Accounts (Including Inter-Departmental Transfers).	**10**	**CO1**
II	**Hire Purchase and Installment System** - Calculation of Interest - Journal Entries in the Books of Hire Purchaser and Hire Vendor - Default and Repossession of Stock - Hire Purchase Trading Account – Installment Purchase System.	**10**	**CO2**
III	**Partnership Accounts** - Calculation of Interest on Capital and Drawings - Preparation of Profit and Loss Appropriation Account - Fixed and Fluctuating Capitals - Past Adjustments and Guarantee.	**10**	**CO3**
IV	**Admission, Retirement and Death of a Partner** - Calculation of Profit Sharing Ratio - Calculation of Goodwill - Preparation of Revaluation Account, Capital Account and Balance Sheet - Death of a Partner - Preparation of Executor's Account.	**10**	**CO4**
V	**Dissolution of Partnership Firm** - Insolvency of Partners - Garner Vs. Murray Rule - Piecemeal Distribution - Proportionate Capital Method - Maximum Loss Method.	**10**	**CO5**

Text Book	
1	*Reddy, T.S and Murthy, A.* 2017. **Financial Accounting**. [Sixth Edition]. Margham Publications, Chennai.
Reference Books	
1	*Jain, S.P and Narang, K.* 2005. **Advanced Accountancy**. [Fourth Edition]. Kalyani Publishers, Ludhiana.
2	*Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume I**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	*Shukla, M.C. and Grewal, T.S.* 2009. **Advanced Accountancy - Volume I**. [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO):

After completion of the course, the students will be able to

CO1	Understand the concept of departmental accounting and learn the accounting treatment of the various aspects of departmental and branch accounting
CO2	Distinguish Hire Purchase and Installment System and to learn the methods of maintaining records under Hire Purchase and Installment System
CO3	Know the general characteristics of a partnership and method of maintaining partners' capital account
CO4	Analyzing the problems in admission and death of a partner and calculating the revaluation account for smooth closing of business
CO5	Make a strong basic on accounting rules for disbursement of cash in case of liquation of firm

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	H	H	L	H	H	M	H	L
CO2	H	M	M	M	M	H	H	M	M	L
CO3	H	M	M	L	M	H	M	M	L	M
CO4	H	H	L	L	H	H	H	L	M	L
CO5	H	H	M	M	L	H	H	M	M	L

H-High; M-Medium; L-Low

<table>
<tr><td colspan="2">21UCSCOA201</td><td>GEC- II:
OFFICE AUTOMATION FOR BUSINESS
(For the students of B.Com)</td><td colspan="2">SEMESTER - II</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• Enable students to get familiar with fundamental knowledge of computers.
• Acquire knowledge and essential skills for using the office packages.</td></tr>
<tr><td colspan="3">Credits: 2</td><td colspan="2">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Computer Basics: Fundamentals of Computer: Various types of Computers – Computer Hardware - The scanner – System Unit – Front side of the System Unit - Back side of the System Unit – Inside the System Unit – Computer Software. Introduction to Internet: Exploring Internet – Browsing the Internet – Exploring Computer Virus.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Microsoft Word: Exploring MS Word 2007–Starting MS Word 2007 – The MS Word 2007 Workspace. Preparing the First Document: Considerations before preparing a Document – Setting Size, Margin and Orientation of a Document – Typing the Text - Inserting a Table - Saving the Document - Printing the Document - Closing the Document. Editing the Document: Finding and Replacing the Text – Translating Document. Creating Form Letters, E – mail Messages and Labels: Creating a Mail Merge Document – Sending a Personalized E – Mail Message to Multiple Recipients - Modifying records in the Data Source – Envelopes and Labels.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Microsoft Excel: Starting with Excel 2007 – Starting Microsoft Excel2007 - Workingwith Spreadsheet - Exploring Microsoft Excel 2007. Preparing the First Excel Worksheet: Entering Data in Worksheet – Formatting Cells – Setting the format and other properties of a Worksheet – Saving Workbook – Preparing Worksheet for Printing. Conditional Formatting, Sorting, and Filtering Data: About Conditional Formatting—About Sort and Filter feature - Charts and Smart Art: Selecting the Chart type – Setting the Chart</td><td>10</td><td>CO3</td></tr>
</table>

	Options – Resizing and positioning the Charts in a Worksheet – Converting a Chart type in to another type – Working with Smart Arts. **Functions in Excel**: Defining basics of a Function – Using Arithmetic Functions - Using Text Functions- Using Financial Functions.		
IV	**Microsoft PowerPoint: Beginning with Microsoft PowerPoint:** Exploring Microsoft Power Point 2007 – Applying the Tool tips - Setting Powerpointoptions.**PreparingtheFirstPresentation:**Understandingthestructureofapresentation - Creating a new Presentation - Working with themes - Working with Text - Moving and Deleting slides - Saving a Presentation in different formats – Closing a Presentation – Opening a Presentation. **Charts, Graphics and Tables**: Working with Charts – Adding graphics in a Presentation - Working with Tables – Adding Movie Clips – Adding Sound Clips – Working with the Print Option. **Adding Animations in Slides:** Using Animation **–** Applying Custom Animation – Applying Transitions to the Slide – Previewing Animation - Removing Animation – Adding actions to an object.	**10**	**CO4**
V	**Photoshop 7.0: Getting Started with Photoshop:** Getting Started with Photoshop – opening an Existing File– The Photoshop Program Window – Creating a New File– Saving Files – Reverting Files – Closing Files. **Working with Images and Colors:** Bitmap and Vector Images– Image Size– Editing Images– Color Modes– File Formats– Setting Foreground and Background Colors. **Painting and Editing Tools:** The Painting Tools– The Drawing Tools –The Editing Tools– The Eraser Tools. **Layers:** Layers Palette–Working with Layers–Creating a New Layer–Selecting Layers– Hiding/Showing Layers– Deleting Layers– Sorting Layers in the Layers Palette - Repositioning Layers– Merging Layers– Flattening Images – Moving Layers between Images –Linking Layers	**10**	**CO5**

Text books	
1	*Vikas Gupta.* 2010. **Comdex Computer Course Kit Windows XP with Office 2007**. [*First Edition*]. Dreamtech Press, New Delhi. (Unit I to IV).

2	*Vikas Gupta.* 2002. **Comdex DTP Course Kit**. [*First Edition*]. Dreamtech Press, New Delhi. (Unit V).
Reference Books	
1	*Anita Goel*. 2010. **Computer Fundamentals.** [*First Edition*]. **Pearson Publications 2007**. Dreamtech Press, New Delhi.
2	*Pradeep K.Sinha, Priti Sinha*.2016. [*Fourth Edition*]. **Computer Fundamentals**. BPB Publications. Dreamtech Press, NewDelhi.
3	*J.B Dixit. 2011 [Kindle Edition].* **Fundamentals of Computer Program and Information Technology.** Laxmi Publishers.
4	*Lisa A.Bucki, John Walkenbach, Faithe Wempen, Micheael Alexender, Dick Kusleika. 2013. Reprint.* **Microsoft Office 2013 Bible.** Wiley Publications.
5	*John Walkenbach. 2010. Reprint.* **Microsoft Excel 2010 Bible**. Wiley India Pvt. Limited.
6	*Tracy Syrstad. 2015.[First Edition].* **Excel 2013 Absolute Beginners Guide.** Pearson Publications.
Web References	
1	https://www.tutorialspoint.com
2	https://www.tutorialinhand.com
3	https://www.free-computer-tutorials.net
4	https://www.edu.getglobal.org

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Explore the fundamental components of computer devices.
CO2	Create well defined documents with various tools in MS Word.
CO3	Interpret the various formulas, functions and chart preparations in MS Excel.
CO4	Create slides, overhead transparencies, Handouts and Speaker Notes.
CO5	Gain basic knowledge of working with images.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	L	M	M	M	H	M	H
CO2	M	M	H	M	H	M	M	H	M	H
CO3	M	L	M	M	H	M	M	H	M	H
CO4	H	H	M	M	M	M	M	H	M	H
CO5	L	M	H	M	M	M	M	H	M	H

H-High; M-Medium; L-Low

21UCSCOAP201	**GEC:PRACTICAL I: OFFICE AUTOMATION FOR BUSINESS (For the students of B.Com)**	**SEMESTER - II**

Course Objectives

The course aims

- To acquire basic concepts of MS Word and its applications.
- To understand the importance of MS Excel in real time applications.
- To apply the role of PowerPoint for the current needs.
- To build the basic concepts of Photoshop and its applications.

Credits: 2 **Total Hours: 24**

S.No.	PROGRAMS	Hrs	CO
MS – Word			
1.	Creating a Bio – data with Different Formats and Styles.	**2**	**CO1**
2.	Creating a Purchase Order with Tables.	**2**	**CO2**
3.	Developing a Mail Merge Document.	**2**	**CO2**
MS - Excel			
4.	Creating a Worksheet for Employee Payroll.	**2**	**CO3**
5.	Creating a Worksheet for Balance Sheet.	**2**	**CO3**
6.	Creating a Chart for Analysis of Product Sales.	**2**	**CO3**
MS – PowerPoint			
7.	Preparing a Presentation for Product Marketing.	**2**	**CO4**
8.	Preparing a Presentation with Slide Transition Effects for Sales Analysis.	**2**	**CO4**
9.	Preparing a Slide - Show with Charts and Animations for an Organization.	**2**	**CO4**
Photoshop			
10.	Changing the Background of an Image.	**2**	**CO5**
11.	Designing a Business Card.	**2**	**CO5**
12.	Creating a Brochure for your Department Event.	**2**	**CO5**

Web References

1.	https://www.tutorialspoint.com
2.	https://www.free - computer - tutorials.net
3	https://www.edu.getglobal.org

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Create professional and academic documents by applying different formats and styles.
CO2	Effectively utilize the table and Mail Merge concepts.
CO3	Create, edit and enhance basic Excel spreadsheet using formula and charts.
CO4	Understand basic power point using templates, animations and slide transitions.
CO5	Design layouts for web pages, paper adverts and brochures.

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	H	M	M	M	H	M	H
CO2	H	H	M	M	H	M	M	H	M	H
CO3	M	M	H	H	H	M	M	H	M	H
CO4	H	M	M	H	M	M	M	H	M	H
CO5	H	M	M	M	H	M	M	H	M	H

H-High; M-Medium; L-Low

<table>
<tr><td>21UPEB201</td><td colspan="2">AECC-I PROFESSIONAL ENGLISH II</td><td colspan="2">SEMESTER – II</td></tr>
<tr><td colspan="5">Course Objectives:
Develop their competence in the use of English with particular reference to the workplace situation.
Enhance the creativity of the students, which will enable them to think of innovative ways to solve issues in the workplace.
Develop their competence and competitiveness and thereby improve their employability skills.</td></tr>
<tr><td colspan="3">Credits: 4</td><td colspan="2">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Unit 1- Communicative Competence
Listening: Listening to two talks/lectures by specialists on selected subject specific topics -(TED Talks) and answering comprehension exercises (inferential questions)
Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions
Reading: Two subject-based reading texts followed by comprehension activities/exercises
Writing: Summary writing based on the reading passages.
NOTE: Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Persuasive Communication
Listening: listening to a product launch- sensitizing learners to the nuances of persuasive Communication
Speaking: debates – Just-A Minute Activities
Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions
Writing: Dialogue writing- writing an argumentative /persuasive essay.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Digital Competence
Listening: Listening to interviews (subject related)</td><td>10</td><td>CO3</td></tr>
</table>

	Speaking: Interviews with subject specialists (using video conferencing skills) Creating Vlogs (How to become a vlogger and use vlogging to nurture interests–subject related) **Reading:** Selected sample of Web Page (subject area) **Writing:** Creating Web Pages **Reading Comprehension:** Essay on Digital Competence for Academic and Professional Life. **NOTE:** The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area		
IV	**Unit 4 - Creativity and Imagination** **Listening :** Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. https://www.youtube.com/watch?v=tpvicScuDy0) **Speaking:** Making oral presentations through short films – subject based **Reading:** Essay on Creativity and Imagination (subject based) **Writing** – Basic Script Writing for short films (subject based) - Creating webpages, blogs, flyers and brochures (subject based) **Poster making** – writing slogans/captions(subject based)	**10**	**CO 4**
V	**Workplace Communication& Basics of Academic Writing** **Speaking:** Short academic presentation using Power Point **Reading & Writing:** Product Profiles, Circulars, Minutes of Meeting. Writing an introduction, paraphrasing. **Punctuation** (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis) **Capitalization** (use of upper case)	**10**	**CO5**

Text Book	
1.	Tamil Nadu State Council for Higher Education (TANSCHE)

COURSE OUTCOMES (CO)

On completion of this course, the students should be able to

CO1	Know the different skills in English
CO2	Develop their Communication skill
CO3	Attend interviews with boldness and confidence.
CO4	Adapt easily into the workplace context, having become communicatively competent.
CO5	Apply to the Research & Development organizations/ sections in companies and offices with winning proposals.

21UVE201	**AECC II: ENVIRONMENTAL STUDIES**		**SEMESTER – II**
Course Objectives: **The course aims** • To enable the students acquire knowledge, values, attitudes, commitment and skills needed to protect and improve the environment. • To implicate awareness among young minds for safeguarding environment from manmade disasters.			
Credits: 2			**Total Hours: 30**
UNIT	CONTENTS	Hrs	CO
I	**Environment** – Definition – Scope – Structure and function of ecosystems - producers, consumers and decomposers - Energy flow in the ecosystem - Ecological succession– food chain, food webs and ecological pyramids – Concept of Sustainable development.	**06**	**CO1**
II	**Natural Resources**: Renewable - air, water, soil, land and wildlife resources. Non–renewable – Mineral coal, oil and gas. Environmental problems related to the extraction and use of natural resources.	**06**	**CO2**
III	**Biodiversity** – Definition – Values – Consumption use, productive social, ethical, aesthetic and option values threats to bio diversity – hotspots of bio diversity – conservation of bio-diversity: in – situ Ex – situ. Bio – wealth - National and Global level.	**06**	**CO3**
IV	**Environmental Pollution**: Definition – causes, effects and mitigation measures – Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution – Nuclear hazards – Solid wastes acid rain – Climate change and global warming environmental laws and regulations in India – Earth summit	**06**	**CO4**
V	**Population and Environment** – Population explosion – Environment and human health – HIV/AIDS – Women and Child welfare – Disaster Management - Resettlement and Rehabilitation of people, Role of information technology in environmental health – Environmental awareness.	**06**	**CO5**

Text Book
1. Department of Biochemistry. Environmental Studies (Study Material). Published by K. S. Rangasamy College of Arts & Science (Autonomous), Tiruchengode.
Reference Book
1. *Erach Bharucha*. 2005. **Textbook of Environmental studies**. Universities press. PVT. Ltd.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Describe the types of ecosystem and concepts in sustainable development
CO2	Explain the importance of natural resources and environmental problems
CO3	Recite about the biodiversity, hot spots of biodiversity and its Conservation
CO4	Be conscious on the effects of pollution and population explosion
CO5	Implement the preventive measures for environmental issues

21UCOM301	**DSC IV: CORPORATE ACCOUNTING**	**SEMESTER - III**

Course Objectives

The course aims

- To understand the basic concepts of corporate accounting procedures
- To gain knowledge on the accounting practices prevailing in the corporate sector

Note: *Distribution of Marks: Problem 80% and Theory 20%*

Credits: 5 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Issue of Equity Shares** – Shares – Meaning – Kinds – Issued at Par and Premium (Excluding Discount) - Utilization of Share Premium - Forfeiture and Re-issue of Shares	**10**	**CO1**
II	**Preference Shares** – Meaning - Redemption of Preference Shares – Provisions of the Companies Act - Capital Profits and Revenue Profits – Minimum Fresh Issue of Shares	**10**	**CO2**
III	**Issue of Debentures** – Meaning of Debentures – Kinds - Issue of Debentures - Redemption of Debentures – Conditions – Different Methods of Redemption of Debentures	**10**	**CO3**
IV	**Underwriting of Shares** - Meaning - Types of Underwriting - Underwriting Commission - Determination of Net Liability of Underwriters. **Valuation of Goodwill** - Meaning - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method. **Valuation of Shares** - Meaning - Net Asset Method - Yield Method - Fair Value Method	**10**	**CO4**
V	**Profits Prior to Incorporation** - Basis of Apportionment of Expenses - Final Accounts of Companies - Preparation of Trading, Profit and Loss Account - Profit and Loss Appropriation Account - Balance Sheet	**10**	**CO5**

Text Book

1	*Reddy, T.S and Murthy, A.* 2018. **Corporate Accounting**. [Revised Sixth Edition]. Margham Publications, Chennai

Reference Books

1	*Jain, S.P and Narang, K.* 2008. **Advanced Accountancy**. [Fourth Edition]. Kalyani Publishers, Ludhiana.
2	*Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume II**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.

3	*Shukla, M.C. and Grewal, T.S.* 2009. **Advanced Accountancy - Volume II**. [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc
CO2	Understand the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for preference shares
CO3	Gain knowledge of concepts and practices for issue of debentures in accordance with statutory requirements
CO4	Analyze critically the value of shares and goodwill and its value in the market
CO5	Solve practical problems that arise from profit prior incorporation by using the relevant accounting provisions

MAPPING

PO/PSO CO	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	M	H	M	M	L	L
CO2	M	M	H	L	L	H	H	M	L	L
CO3	M	H	H	M	M	M	H	M	L	L
CO4	H	H	M	H	M	H	H	H	M	M
CO5	M	M	M	M	M	H	H	L	L	L

H-High; M-Medium; L-Low

21UCOM302	DSC V: BUSINESS LAW			SEMESTER – III
Course Objectives The course aims • To secure the knowledge on laws relating to business entities • To apply legal aspects in trade related to day-to-day issues				
Credits: 4				**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**	
I	**Law of Contract** - Nature - Object - Classification of Contract - Essentials of a Valid Contract - Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation	**10**	**CO1**	
II	**Consideration** - Legal Rules as to Consideration - Exceptions - Stranger to Contract. Capacity to Contract - Free Consent - Performance of Contract - Discharge of Contract - Remedies for Breach of Contract	**10**	**CO2**	
III	**Contract of Indemnity and Guarantee** – Difference between Contract of Indemnity and Guarantee – Bailment – Types – Rights and Duties of Bailor and Bailee – Pledge – Rights of Pawnor and Pawnee – Lien – Mortgage - Hypothecation	**10**	**CO3**	
IV	**Contract of Agency** – Creation of Agency – Classification of Agents – Duties and Rights of Agent and Principal – Delegation of Agent's Authority – Extent of Agent's Authorities – Personal Liability of Agent – Termination of Agency	**10**	**CO4**	
V	**Sale of Goods Act** - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance of Contract - Rights of an Unpaid Seller	**10**	**CO5**	
Text Book				
1	*Kapoor, N.D.* 2016. **Business Law**. [Third Edition]. Sultan Chand & Sons, New Delhi.			
Reference Books				
1	*Kuchal, M.C.* 2008. **Commercial Law**. [First Edition]. Kalyani Publishers, Ludhiana.			
2	*Shukla, M.C.* 2005. **Commercial Law**. [Third Edition]. S.Chand Co Ltd., New Delhi.			
3	*Aswathappa, K. Raghavendra, H.N. Ramchandra, K.* 2008. **Business Law**. [Second Edition]. Himalaya Publishing House, Mumbai			

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Apply the legal rules at the time of formation of the contracts
CO2	Know the persons who have capacity to enter contract and understand the methods of discharge of contract and remedies for breach of contract
CO3	Analyze the concept of contract of indemnity and guarantee and apply the legal mechanisms relating to bailment and pledge
CO4	Evaluate and specify the different circumstances for creation and cessation of agency
CO5	Recount the key elements of Sale of Goods Act including passing of property, rights of unpaid seller and consumer protection

MAPPING

PO/PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
L	M	M	M	M	M	L	M	H	H	L
L	M	L	H	H	H	L	L	H	M	M
M	L	L	H	H	M	M	L	H	H	L
L	M	L	M	M	M	L	M	H	H	L
L	M	M	M	H	L	L	M	H	M	M

H-High; M-Medium; L-Low

<table>
<tr><th>21UCOM303</th><th colspan="2">DSC VI: PRINCIPLES OF AUDITING</th><th colspan="2">SEMESTER – III</th></tr>
<tr><td colspan="5">Course Objectives
The course aims
• To understand the significance of audit in financial accounts
• To aware of the duties and responsibilities of an auditor</td></tr>
<tr><td colspan="3">Credits: 4</td><td colspan="2">Total Hours: 45</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Auditing - Objectives - Differences between Book Keeping, Accountancy and Auditing -Advantages and Limitations of Audit - Audit Programme and Working Papers - Auditing and EDP Environment</td><td>9</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Kinds of Audit – Internal audit- External audit – Financial statement audit – Performance audit – Operational audit – Employee benefits plan audit – Single audit – Compliance audit-Information system audit –Payroll audit – Forensic audit .</td><td>9</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Vouching - Objects – Difference between Routine Checking and Vouching – Principles of a Good Voucher - Vouching Procedure and Importance - Vouching of Cash Transactions - Verification of Assets and Liabilities – Objects – Difference between Vouching and Verification</td><td>9</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Appointment of Auditor - Qualification - Qualities - Removal - Duties - Powers - Liabilities - Remuneration of an Auditor – Comptroller and Auditor General of India (CAGI) – Rights and Duties</td><td>9</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel – Shopping Companies</td><td>9</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Dinkar Pagare. 2016, Principles and Practices of Auditing. [12th Edition]. Sultan Chand & Sons, New Delhi.</td></tr>
<tr><td colspan="5">Reference Books</td></tr>
<tr><td>1</td><td colspan="4">Tandan, B.N. 2010. Practical Auditing. [Fourth Edition]. Sultan Chand & Sons, New Delhi.</td></tr>
<tr><td>2</td><td colspan="4">Kamal Gupta. 2011. Auditing. [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.</td></tr>
</table>

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Realize the role of auditing in the modern economy and identify different types of audit testing that is used to meet the audit objectives
CO2	Reveal the internal control objectives and how they relate to different types of auditing testing
CO3	Perceive the significance of vouching, the role played by vouching in auditing and its implications
CO4	Understand the scope of auditors, qualification, appointment, the vital role played by them in auditing and accounts of the company
CO5	Know the nature, purpose and scope of Specialized audit, including its regulatory and ethical framework

MAPPING

PO/PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	M	H	M	H	L	L	H	M	L
CO2	M	H	M	H	M	L	M	H	H	M
CO3	M	M	M	M	M	L	L	H	H	L
CO4	H	M	H	M	H	M	L	H	H	M
CO5	M	L	H	H	H	L	M	H	M	M

H-High; M-Medium; L-Low

21UCOM304	**DSC VII: BUSINESS COMMUNICATION**	**SEMESTER – III**

Course Objectives

The course aims

- To develop better written and oral business communication skills among the students and enable them to know the effective media of communication
- To enhance their writing skills in various forms of business letters and reports

Credits: 4 **Total Hours: 40**

UNIT	CONTENTS	Hrs	CO
I	**Introduction to Communication**: Meaning and Definitions – Need – Objective and Principles – Communication Media – Types of Communication– Interpersonal and Business Communication – Characteristics – Verbal and Non Verbal Communication – Barriers to Communication	**8**	**CO1**
II	**Business Letters**: Meaning, Need, Functions and Kinds of Business Letters – Essentials of an Effective Business Letter – Layout – Appearance – Size – Style – Form and Punctuation – Routine Request Letters – Responses to Letters – Refusal Letters – Claims Letters – Collection Letters.	**8**	**CO2**
III	**Letters of Inquiries, Quotations and Offers**: Letters of Inquiry – Opening and Closing sentences in Letters of Inquiry – Quotations – Specimen – Voluntary Offers and Quotations – Sentences regarding Offers and Quotations – Specimen – Placing an Order, Specimen – Cancellation, Acknowledgement, Refusal and Execution of Order	**8**	**CO3**
IV	**Circular, Sales and Bank Correspondence**: Meaning of Circular Letters – Objectives – Situations that need Circular Letters – Specimen, Meaning of Sales Letters – Objectives – Advantages – Three P‟s Functions - Bank Correspondence - Meaning – Correspondence with Customers, Head Office and with other Banks	**8**	**CO4**
V	**Report Writing and Spoken Communication**: Meaning - Importance- Oral and Written Reports – Types – Characteristics – Preparing a Report – Organization of a Report – Spoken Communication – The Telephone – the Public Addressing System – Word Processor – Telex, Fax, Email – Teleconferences	**8**	**CO5**

Text Book	
1	*Rajendra pal, J.S. korahilli.* 2011. **Essentials of Business Communication**, [13th Revised Edition] Sultan Chand & Sons, New Delhi
Reference Books	
1	*M S Ramesh, C C Pattansheti, M M Kulkarni,* 2018. **Business Communication**, [Ninth Edition] R.Chand & Co, New Delhi
2	*N.S. Raghunathan and B. Santhanam*, 2013. **Business Communication** [Fourth Revised Edition] Margham Publications, Chennai

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Realize the importance of effective communication in business
CO2	Understand the process of preparing effective business letters
CO3	Perceive the significance of letters of inquiries, quotations and offers in the business organisation
CO4	Understand the scope of sales and bank correspondence of the company.
CO5	Identify and use effective techniques for writing formal and informal reports and proposals

MAPPING

PO/PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	H	M	H	L	L	H	M	L
CO2	M	H	M	H	M	L	M	H	M	M
CO3	M	H	M	M	M	L	L	H	H	L
CO4	H	M	M	M	H	M	L	M	M	H
CO5	M	M	L	M	M	M	L	M	L	M

H-High; M-Medium; L-Low

<table>
<tr><td>21UMACOA301/
21UMACCA301</td><td colspan="2">GEC III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH</td><td colspan="2">SEMESTER – III</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
To provide skill of converting business problems into mathematical problems.
To impart knowledge on mathematical tools to solve problems.</td></tr>
<tr><td colspan="3">Credits: 4</td><td colspan="2">Total Hours: 40</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Series: Sequence and Series – Arithmetic Progression – Geometric Progression.
Mathematics of Finance: Basic Concepts – Symbols Used - Simple Interest – Formulae and Problems – Compound Interest – Formulae and Problems.
(Chapter 1 Sections: 1 - 3) (Chapter 2 Sections: 1 – 5)</td><td>8</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Matrices and Determinants: Definition of a Matrix – Order of a Matrix - Types of Matrices – Matrix Operations I: Addition – Subtraction – Scalar Multiplication - Multiplication – Transpose – A System of Linear Equations – Determinants – Cramer's Rule.
(Chapter 4 Sections: 1 - 8)</td><td>8</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Linear Programming Formulation and Graphical Method: Introduction - Requirements for Employing LPP Technique – Mathematical Formulation of L.P.P. - Basic Assumptions - Graphical Method of the Solution of a L.P.P. – Some more cases – Advantage of Linear Programming – Limitations of Linear Programming.
(Chapter – 2 Sections: 2.1 – 2.8)</td><td>8</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Transportation Model: Introduction - Mathematical Formulation of a Transportation Problem - Methods for Finding Initial basic Feasible Solution – Transportation Algorithm or MODI Method – Degeneracy in Transportation Problems – Unbalanced Transportation Problems – Maximization case in Transportation Problems.
(Chapter – 7 Sections: 7.1 – 7.5)</td><td>8</td><td>CO4</td></tr>
</table>

V	**Assignment Problem:** Introduction – Mathematical Formulation of an Assignment Problem – Difference between the Transportation Problem and Assignment Problem – Assignment Algorithm or Hungarian Method – Unbalanced Assignment Models – Maximization case in Assignment Problems. **(Chapter – 8 Sections: 8.1 – 8.2, 8.4 - 8.7)**	**8**	**CO5**
Text Books			
1	*Navnitham, P.A.* 2011. **Business Mathematics and Statistics.** Jai Publishers, Trichy. (For Units I - II)		
2	*Sundaresan,V., Ganapathy Subramanian, K.S. and Ganesan, K.* 2014. **Resource Management Techniques**. [Eighth Edition]. AR Publication, Chennai. (For Units III - V)		
Reference Books			
1	*Vittal, P.R.,* 2008. **Business Mathematics and Statistics.** [Fifth Edition]. Margham Publications, Chennai.		
2	*KantiSwarup, Gupta, P.K.and Man Mohan*. 2014. **Operations Research**. Sultan Chand & Sons, New Delhi.		

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Solve problems involved in business environment
CO2	Gain knowledge on matrices and their operations
CO3	Formulate and solve real life problems through LPP
CO4	Find the optimum transportation schedule
CO5	Calculate the optimum assignment model

MAPPING

PO/PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	H	H	M	L	L	H	H	M
CO2	M	M	H	M	M	L	M	H	M	M
CO3	M	L	H	H	L	L	M	H	H	M
CO4	H	M	L	H	L	L	H	H	H	M
CO5	M	M	M	M	M	L	M	H	M	M

H-High; M-Medium; L-Low

21UCOSB301	**SEC II: FINANCIAL SERVICES AND MARKETS**		**SEMESTER – III**
Course Objectives The course aims • To understand the importance of Finance and its implication in business • To acquire the basic knowledge on various types of finance and its usage			
Credits: 2			**Total Hours: 30**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**The Financial System in India** – Functions – Financial Concepts – Financial Assets – Financial Intermediaries – Financial Markets – Classification – Innovative Financial Instruments – Development of Financial System in India.	**6**	**CO1**
II	**Financial Services** – Meaning – Importance – Features – Scope – New Financial Products and Services – Challenges Facing the Financial Service Sector. **Mutual Funds** – Meaning – Scope – Evolution and Growth of Mutual Funds in India – Kinds – Importance – Risks – Organisation of the Fund .	**6**	**CO2**
III	**Venture Capital** – Meaning – Features – Disinvestment Mechanism – Activities of Venture Capital Funds – Scope – Importance - Origin and Growth of Venture Capital in India – Guidelines – Methods of Venture Financing – Suggestions for the Growth of Venture Capital.	**6**	**CO3**
IV	**New Issue Market** – Meaning – Functions - Methods of Floating New Issues - Steps for Public and Private Issue – SEBI Guidelines for IPOs – Instruments of Issue – Players in the New Issue Market – Advantages and Disadvantages of Primary Market.	**6**	**CO4**
V	**Secondary Market** –Services of Stock Exchange – Organisation of Stock Exchange in India – Listing of Securities – Listing Procedure - Stock Brokers – Functions - Types - Method of Trading in Stock Exchange – Current Settlement Procedure of Trading Transactions – Online Trading – Merits – Recent Developments.	**6**	**CO5**
Text Book			
1	*Gordon. E and Natarajan. K.* 2014. **Financial Markets and Services**. [Ninth Revised Edition]. Himalaya Publishing House, Mumbai.		

Reference Books	
1	*Avadhani, V.A.* 2006. **Financial Services and Markets**. [Second Edition]. Himalaya Publishing House, Mumbai.
2	*Vasantha Desai*. 2006. **Indian Financial System**. [Fourth Edition]**.** Himalaya Publishing House, New Delhi.
3	*Varsney, P.N and Mittal, D.K.* 2000. **Indian Financial System**. [First Edition]**.** Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Know the board concepts and functioning of Indian Financial Services
CO2	Understand the concepts and basics of the various financial services which are in a emerging and developing phase in our country and applying the knowledge in investing mutual funds
CO3	Apply the knowledge of various methods of venture finance in business
CO4	Comprehend the concept of new issue market and role of SEBI plays in issue of securities to public
CO5	Integrate relevant regulatory framework into stock exchange and practice to address the current settlement procedure of trading transaction

MAPPING

PO/PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	M	H	H	M	L	M	H	M
CO2	L	M	M	M	H	L	M	H	M	M
CO3	M	M	H	H	L	L	H	M	M	M
CO4	M	M	M	L	L	L	M	H	L	M
CO5	L	H	M	M	L	L	M	H	L	L

H-High; M-Medium; L-Low

21ULS301	NON CREDIT COURSES : CCS I			SEMESTER – III
Course Objectives The course aims • To understand the basic needs of Communication • To utilize the communication skills for achieving at the time of Interview				
				Total Hours: 15
UNIT	**CONTENTS**	**Hrs**	**CO**	
I	**Basic Grammar** – Usage of English – Listening and Speaking (Level-1) Tenses and Voices (Present, Past and Future)	**3**	**CO1**	
II	**Sentence Correction** – Sentence Pattern - Reading Comprehension (Level -1)	**3**	**CO2**	
III	**Expansion of Proverbs** – Closet Test (Level -1)	**3**	**CO3**	
IV	**Sentence Improvement** (Essay Writing, Now- a –Days Vocabulary), Story Writing	**3**	**CO4**	
V	**E-Mail Building** (Sending call letters), Letters (Formal and Informal)	**3**	**CO5**	
Text Books				
1	*Anne Seaton, Mew Y. H.* **Basic English Grammar for English-Book 1.** Learners Saddle point Publishers.			
2	*Mark Newson.* **Basic English Syntax with Exercises.** (E-Copy)			
Reference Book				
1	*Chand S, Agarwal R. S.* **Objective General English.** Arihant Publications (India) Limited.			

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Recall the basic grammar in English
CO2	Concentrate on Sentence Correction
CO3	Understand Paragraph Writing
CO4	Improve the ability of Sentence Construction and Story Writing
CO5	Format Web Writing and Formal Writing of letters.

<table>
<tr><td colspan="2">21UCOM401</td><td colspan="2">DSC VIII:
ADVANCED CORPORATE ACCOUNTING</td><td>SEMESTER – IV</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• To understand the accounting procedures in mergers and acquisition of companies
• To give an exposure to various corporate accounting procedures and practices</td></tr>
<tr><td colspan="5">Note: Distribution of marks: Problem 75% and Theory 25%</td></tr>
<tr><td colspan="3">Credits: 5</td><td colspan="2">Total Hours: 50</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Amalgamation - Merger Method - Purchase Method - Absorption and External Reconstruction (Inter Company Investments Excluded).</td><td>10</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Alteration of Share Capital - Conditions for Alteration of Share Capital and Internal Reconstruction - Liquidation - Liquidator’s Final Statement.</td><td>10</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Banking Companies - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit or Loss Account and Balance sheet.</td><td>10</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Holding Companies - Capital and Revenue Profits - Minority Interest - Cost of Control or Capital Reserve - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings and Chain Holdings).</td><td>10</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Accounting Standards – Meaning – Objectives – Need – Accounting Standards in India - Significance - AS 1: Disclosure of Accounting Policies – AS 2: Valuation of Inventories – AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies – AS 9: Revenue Recognition – AS 10: Accounting for Fixed Assets (Theory Only).</td><td>10</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Reddy, T.S and Murthy, A. 2018. Corporate Accounting. [Revised Sixth Edition]. Margham Publications. Chennai.</td></tr>
</table>

Reference Books	
1	*Jain, S.P and Narang, K.* 2008. **Advanced Accountancy**. [Fourth Edition]. Kalyani Publishers. Ludhiana.
2	*Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume II**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	*Shukla, M.C. and Grewal, T.S.* 2009. **Advanced Accountancy - Volume II.** [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Apply the accounting procedure while two companies amalgamate and its impact on balance sheet
CO2	Perceive the basic conditions for alteration of share capital and the liquidation and final statement of winding up
CO3	Realize the accounting requirements for banking companies and familiarity with the theory and the methods used to preparing the accounts
CO4	Understand the concepts of holding companies and subsidiary companies and resultant balance sheet
CO5	Know the need and significance of accounting standards in India

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	H	H	H	M	M	H	M	M	M	L
CO2	H	M	M	H	M	H	H	M	M	L
CO3	M	H	H	M	M	H	H	H	M	M
CO4	H	M	M	M	H	M	H	H	H	M
CO5	H	M	M	M	L	H	M	M	M	L

H-High; M-Medium; L-Low

21UCOM402	**DSC IX: COMPANY LAW**			**SEMESTER – IV**
Course Objectives The course aims • To understand the incorporation and other related issues of company • To know the various intricacies of company management				
Credits: 4				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Companies Act, 2013** – Company Definition - Characteristics - Kinds - Differences between Public Company and Private Company – Co rporate Veil and its Exceptions		**10**	**CO1**
II	**Formation of a Company** - Role of Promoters - Memorandum of Association - Articles of Association - Doctrine of Ultra Vires - Doctrine of Indoor Management - Alteration of Memorandum and Articles of Association.		**10**	**CO2**
III	**Prospectus** - Contents - Statement in Lieu of Prospectus - Consequences of Misstatements in Prospectus - **Shares and Debentures** - Kinds - Differences between Shares and Debentures		**10**	**CO3**
IV	**Company Management** - Appointment, Rights and Duties of Directors - Qualification - Disqualification - Removal of Directors – **MCA Ministry of Corporate Affairs (MCA) -** Roles and Responsibilities of MCA- Functions of MCA.		**10**	**CO4**
V	**Meeting** - Kinds of Meeting - Notice - Agenda - Minutes - Quorum – Proxy. **Resolution** – Types - **Winding Up** - Types – Procedures.		**10**	**CO5**
Text Book				
1	*Kapoor, N.D.* 2014. **Company Law**. [Sixth Edition]**.** Sultan Chand & Sons, New Delhi			
Reference Books				
1 **2** **3**	*Gogna, P.P.S.* 2011. **Company Law**. [Third Edition]**.** S.Chand & Sons, New Delhi. *Badri Alam, S and Saravanavel, P.* 2009. **Company Law**. [First Edition]. Himalaya Publications, New Delhi. *Tulsian, P.C.* 2008. **Company Law**. [First Edition]. S.Chand & Co. Ltd., New			

	Delhi

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Perceive the concept of joint stock company and Companies Act, 2013
CO2	Apply the procedure for incorporating the company and GEC document for running the day to day affairs of the company
CO3	Identify the documents that are required to be made by a company for raising capital i.e. shares, debentures
CO4	Recognize the procedure for appointment, powers and liabilities of director and removal of directors
CO5	Demonstrate the importance of meetings and the resolutions that has to be taken depending upon the business decisions and the procedure to be followed in winding up of the company

MAPPING

PO/ PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	H	M	H	L	M	M	M	M
CO2	M	M	M	H	H	L	L	H	H	M
CO3	H	M	M	H	M	L	L	H	M	L
CO4	M	M	M	M	L	L	L	H	H	M
CO5	H	H	H	M	M	M	M	H	H	M

H-High; M-Medium; L-Low

21UCOM403	**DSC X: MODERN BANKING**			**SEMESTER – IV**
Course Objectives The course aims • To secure knowledge on recent trends and developments in banking sector • To apply the law of banking to various real life business situations				
Credits: 3				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Introduction** – Evolution - Development of Banking in India – Meaning and Definition of Banking – Features of Banking – Classification of Banks – Banking System - Role of Banks in Economic Development - Recent Trends in Indian Banking.		**10**	**CO1**
II	**Banking** – Banker – Customer – Special Types of Bank Customers - Relationship between Banker and Customer: General Relationship – Special Relationship. **Negotiable Instruments Act, 1881** – Characteristics – Types – Classification – Special Parties to Negotiable Instruments - Cheque - Features - Crossing - Kinds -Endorsement – Types .		**10**	**CO2**
III	**Loans and Advances -** Principles of Sound Lending - Forms of Advances - Modes of Charging Security -- **Non-Performing Assets** - Factors contributing to Non-Performing Assets- Yearly Warning Signals- Management of Non-Performing Assets - Remedies of Available-Recent Measures.		**10**	**CO3**
IV	**Paying Banker**: Meaning - Payment of Cheque - Precautions of Paying Banker - Refusal for Payment - Duties - Statutory Protection - Payment in Due Course. **Collecting Banker** - Meaning - Precautions of Collecting Banker - Duties - Statutory Protection - Consequence of Negligence – Responsibility of Collecting Banker		**10**	**CO4**
V	**Electronic Banking** - Meaning - Benefits - Internet Banking - Mobile Banking - E-Payments – RTGS – NEFT – IMPS - UPI - ATM Cards - Biometric Cards - Debit, Credit Cards and ECS.		**10**	**CO5**
Text Book				
1	*Gordon, E. and Natarajan, K.* 2016. **Banking Theory, Law and Practice**. [Twenty Fifth Edition]. Himalaya Publishing House, Mumbai.			

Reference Books	
1	*Sundharam, K.P.M. and Varshney, P.N.* 2014. **Banking Theory, Law and Practice**. [Nineteenth Edition]. Sultan Chand & Sons, New Delhi.
2	*Natarajan, S. and Parameswaran, R.* 2010. **Banking Theory, Law and Practice** [Third Edition]. S.Chand and Co. Ltd., New Delhi.
3	*Maheswari, S.N.* 2010. **Banking Law and Practice**. [Thirteenth Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Recall the Indian Banking system and describe the role of regulatory bodies in regulating how bank manage their functions
CO2	Reveal the principles of banking Law and its relationship to bank and Customer and also to know the important provision of Negotiable Instrument Act
CO3	Identify the concept of loans and advances and the role of bank plays in loans and advances to customers and corporate
CO4	Understand the importance the paying and the Collecting Banker
CO5	Apply the modern technology of banking system like internet banking, mobile banking and its real time application

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	M	H	M	M	L	M	M	M	M
CO2	M	H	M	H	M	L	M	H	H	M
CO3	M	H	M	M	M	L	M	H	H	H
CO4	H	M	H	H	H	L	H	H	H	L
CO5	H	M	H	H	M	L	H	H	M	M

H-High; M-Medium; L-Low

21UCOM404	**DSC XI: CUSTOMER RELATIONSHIP MANAGEMENT**	**SEMESTER – IV**

Course Objectives

The course aims

- To provide a thorough understanding of customer – retailer relationship and the ways to manage it.
- To develop a customer focused attitude and prepares students for careers in the areas of customer relationship management.

Credits: 4 **Total Hours: 40**

UNIT	CONTENTS	Hrs	CO
I	**Introduction to CRM:** Definition - Emergence of CRM Practice - Factors responsible for CRM growth - framework of CRM - Benefits of CRM - Types of CRM - Scope of CRM - Features Trends in CRM - CRM and Relationship Marketing.	**8**	**CO1**
II	**CRM Process:** Meaning and Objectives – Steps in CRM Process – Elements in CRM Process - 4C's in CRM Process - CRM Cycle - Modules in CRM - CRM Process for Marketing - Sales.	**8**	**CO2**
III	**CRM Strategy**: Meaning – Types of CRM Strategy – Steps of CRM Strategy – Benefits of CRM Strategy – Tips for developing CRM Strategy - Role of CRM in business strategy. CRM and Customer Service: The Call Centre, Call Scripting, Customer Satisfaction Measurement.	**8**	**CO3**
IV	**CRM Implementation**: Meaning – Types of CRM Implementation - Steps in CRM Implementation - Factors Affecting CRM Implementation - CRM Implementation Challenges - CRM Implementation Pitfalls - Choosing the right CRM Solution	**8**	**CO4**
V	**Sales Force Automation**: Meaning - Features – Functions - Advantages –Disadvantages - Sales Automation Tools - CRM Links in E-Business- E-Commerce and Customer Relationships on the Internet, Supplier.	**8**	**CO5**

Text Book

1	*Dr. K. Govinda Bhat*, 2010. **Customer Relationship Management**, Himalaya Publishing House,

Reference Books	
1	*Alok Kumar Rai,* 2011. **Customer Relationship Management Concept & Cases,** Prentice Hall of India Private Limited, New Delhi.
2	*S. Shanmugasundaram*, 2008. **Customer Relationship Management**, Prentice Hall of India Private Limited, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Evaluate the significance and importance of CRM and relationship marketing.
CO2	Understand the process of CRM strategy development
CO3	Design customer relationship management strategies by understanding customers' preferences for the long-term sustainability of the Organizations.
CO4	Investigate, analyse, demonstrate and present the salient aspects of a CRM implementation in a work-related environment;
CO5	Understand Sales force Automation and CRM in E-business.

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	M	L	M	M	M	M	M	M	M
CO2	M	M	M	H	M	M	M	H	M	M
CO3	M	L	M	H	M	L	M	M	H	M
CO4	H	M	M	H	M	L	M	M	H	M
CO5	M	M	M	H	M	L	M	H	M	M

H-High; M-Medium; L-Low

<table>
<tr><td colspan="2">21UMACOA401 / 21UMACCA401</td><td>GEC IV: BUSINESS STATISTICS</td><td colspan="2">SEMESTER – IV</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• To provide knowledge on statistical techniques used for decision making in business.
• To impart knowledge on statistical tools to solve problems.</td></tr>
<tr><td colspan="3">Credits: 4</td><td colspan="2">Total Hours: 40</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Measures of Central Tendency (Averages): Arithmetic Mean – Median – Mode - Geometric Mean - Harmonic Mean (Simple Problems).
(Chapter 9)</td><td>8</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Measures of Dispersion: Range - Quartile Deviation - Standard Deviation - Coefficient of Variation.
(Chapter 10)</td><td>8</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Correlation: Definition – Types of Correlation – Method of Studying Correlation: Karl Pearson's Coefficient of Correlation – Properties of Coefficient Correlation – Rank Correlation Coefficient.
(Chapter 12)</td><td>8</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Index Numbers: Introduction – Meaning – Definition – Characteristics of Index Numbers – Uses – Types of Index Numbers – Un Weighted – Quantity Index Numbers – Consumer Price Index – Limitations of Index Numbers.
(Chapter 14)</td><td>8</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Analysis of Time Series: Meaning – Definition – Uses of Time Series – Time Series Model - Components of Time Series. Measurement of Secular Trend: Graphic Method – Semi-Average Method - Moving Average Method – Method of Least Square. Measurement of Seasonal variations: Method of Simple Average – Ratio to Trend Method. (Chapter 15)</td><td>8</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Pillai, R.S.N. and Bagavathi, V. 2012. Statistics. [Seventh Edition]. S.Chand and Company Ltd., New Delhi.</td></tr>
</table>

Reference Books	
1	*Vittal, P.R., .* 2008. **Business Mathematics and Statistics.** [Fifth Edition]. Margham Publications, Chennai.
2	*Navnitham, P.A.* 2011. **Business Mathematics and Statistics.** Jai Publishers, Trichy.

COURSE OUTCOMES (CO):

After completion of the course, the students will be able to

CO1	Learn about measures of central tendency
CO2	Understand the concepts of measures of dispersion
CO3	Gain knowledge on correlation and regression analysis
CO4	Calculate variations in prices of different commodities
CO5	Measure the seasonal variations

MAPPING

PO/PSO CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	M	H	H	M	L	L	H	H	M
CO2	M	M	H	M	M	L	M	H	M	M
CO3	M	L	H	H	L	L	M	H	H	M
CO4	H	M	L	H	L	L	H	H	H	M
CO5	M	M	M	M	M	L	M	H	M	M

H-High; M-Medium; L-Low

21UCOSB401	SEC-II: FUNDAMENTALS OF MARKETING	SEMESTER – IV

Course Objectives

The course aims

- To provide exposure to marketing practices of business firms
- To understand the consumer behaviour to make marketing decisions

Credits: 2 **Total Hours: 30**

UNIT	CONTENTS	Hrs	CO
I	**Market** – Meaning – Types - Marketing - Meaning - Features – Importance - Approaches of Marketing - Difference between Selling, Marketing and Societal Marketing – Economic effects of Marketing, Ethical effects of Marketing – Innovations in Marketing – Concepts of Marketing Mix.	6	CO1
II	**Modern Marketing** –Factors Responsible for Adopting Modern Marketing Concepts – Comparisons between Product, Marketing and Consumer Orientations - Features – Benefits – **Market Segmentations** – Requisites – Level – Factors influencing Market Segmentation – Significance – Benefits.	6	CO2
III	**Product** - Classification of Products - Product Mix – Categories of New Product – Needs- New Product Development -Product Life Cycle - Stages. **Pricing**- Objectives - Factors Influencing Pricing Decision – Kinds of Pricing – Pricing Policies – New Product Pricing – Pricing Process of Price Determination.	6	CO3
IV	**Promotion** – Definition of Sales Promotion – Importance – Promotional Mix – Factors influencing Promotional Mix– Sales Promotion Devices and Techniques –**Advertising** –Features – Functions – Types – Benefits- Qualities of Good Advertisement Copy.	6	CO4
V	**E-Marketing –** Objectives – Benefits – Types – 7P's of E-Marketing – Tools **– E-Tailing** – Characteristics –Types – Advantages and Disadvantages – E-Tailing in India.	6	CO5

Text Book

1	*Dr.Sundar K.* Essentials of Marketing. Vijay Nicole Imprints Private Limited Chennai.

Reference Books	
1	*Rajan Nair, N.* 2012. **Marketing**. [Fourth Edition]**.** S. Chand Co. Ltd., New Delhi.
2	*Sherlekar, S.A.* 2011 **Marketing Management**. [Fifth Edition]. Himalaya Publishing House, Mumbai.
3	*Memoria, C.B. Suri, R.K. and Satish Memoria*. 2012. **Marketing Management** [Fourth Edition]. Kitab Mahal Agencies, Allahabad.
4.	*Pillai, R.S.N and Bagavathi, V.* 2013. Modern Marketing. [Seventh Edition]. S. Chand Co. Ltd., New Delhi.

COURSE OUTCOMES (CO):

After completion of the course, the students will be able to

CO1	Reveal the fundamentals of marketing including marketers' perspectives their market orientation and innovations in marketing.
CO2	Know the implications of modern marketing, emerging marketing trends and needs that take place in market segmentation.
CO3	Apply the concepts of product design, new product development, product life cycle for various products & services along with nuances and complexities involved in pricing decisions.
CO4	Demonstrate the importance and implications towards the ethical issues and concerns relating to distribution decisions.
CO5	Apply the concepts of E-marketing and E-tailing in the current scenario.

MAPPING

PO, PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	L	M	H	M	M	L	M	H	M	M
CO2	L	M	H	M	H	L	M	H	M	H
CO3	M	M	M	H	M	L	M	M	M	H
CO4	L	L	H	M	M	L	M	H	M	M
CO5	L	M	M	M	M	L	M	M	M	M

H-High; M-Medium; L-Low

21ULS401	NON CREDIT COURSES : CCS II			SEMESTER – IV
Course Objectives The course aims • To impart knowledge on the aptitude skills. • To enhance employability skills and to develop career competency.				
				Total Hours: 15
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Aptitude**: **Speed Maths** - Multiplication of Numbers - Simplification - Squaring of numbers - Square roots and cube roots – HCF & LCM –Decimals - Averages, Powers and Roots.		**3**	**CO1**
II	**Aptitude**: **Problems on Numbers** – Problems on Ages – Surds & Indices – Percentage – Profit & Loss – Ratio & Proportion – Partnership – Chain Rule.		**3**	**CO2**
III	**Aptitude**: **Simple & Compound Interest** – Alligation or Mixture - Permutation and Combination.		**3**	**CO3**
IV	**Aptitude: Probability** – Missing Number series – Wrong Number Series – Races & Games of Skill.		**3**	**CO4**
V	**Aptitude: Time & Work** – Pipes & Cistern – Time & Distance – Problems on Trains – Boats and Streams.		**3**	**CO5**
Text Book				
1	*R.S. Aggarwal.* 2017. **Quantitative Aptitude**, *S Chand and Company Limited, New Delhi.*			
Reference Book				
1	*Abhijith Guha.* 2015. **Quantitative Aptitude for Competitive Examinations**, *5th Edition, Tata McGraw Hill, New Delhi.*			

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate problems on age, surds and indices with shortcuts
CO3	Understand the DSC concepts of SI and CI, Permutation and Combination.
CO4	Obtain knowledge on shortcuts to calculate number series.
CO5	Perform new methods for aptitude calculations.

21UCONM301	**SEC-I : ELEMENTS OF TAXATION**			**SEMESTER – III**
Course Objectives The course aims • To understand the basic concepts of income tax • To know the process of filing of return				
Credits: 2				**Total Hours: 25**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Basic Concepts** – Meaning of Tax – Features of Income Tax in India - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Features of Income.		**5**	**CO1**
II	**Exempted Incomes - Residential Status** - Meaning - Types of Residential Status – Incidence of Tax [Scope of Total Income] (Theory Only)		**5**	**CO2**
III	**Income under Salaries** – Definition - Features – Provident Fund - Allowances - Perquisites - Deductions Out of Gross Salary - **Income from House Property** - Definition – Types of Annual Value - Let Out and Self-Occupied Houses - Deductions (Theory Only)		**5**	**CO3**
IV	**Profits and Gains of Business and Profession** - Definitions - Allowable and Disallowable Deductions **- Capital Gain** - Meaning – Capital Assets - Types - Capital Gain - Meaning - Types - Exemptions. - **Income from Other Sources** - General Income - Specific Income – Casual Incomes – Rates of TDS (Theory Only)		**5**	**CO4**
V	**Filing of Return** – Forms for Filing of Return – PAN – E-Filing – Modes of E-Filing – E-Filing Process - **Assessment** - Types of Assessment - Self Assessment - Enquiry before Assessment - Assessment on the basis of Return Filed - Best Judgment Assessment – Reassessment		**5**	**CO5**
Text Book				
1	*Gaur, V.P and Narang, D.B.* **Income Tax Law and Practic**e. Kalyani Publishers, Ludhiana.			
Reference Books				
1	*Singhania, V.K.* **Income Tax Law and Practice.** Taxmann Publications, New Delhi.			

2	*Monoharan, T.N.* **Income Tax Law and Pract**ice. Snow White Publications, Mumbai.
3	*Reddy, T.S and Murthy, A*. **Income Tax Law and Practice**. Margham Publications, Chennai.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Compile the basic concepts of previous year and assessment year
CO2	Understand the perception of residential status of individual
CO3	Identify the different types of salary with allowance
CO4	Recognize the different methods of capital assets in capital investment
CO5	Comprehend the various procedure for assessment of incomes

21UCONM401	**SEC-I : BASICS OF GOODS AND SERVICE TAX**			**SEMESTER – IV**
Course Objectives The course aims • To impart basic knowledge about major indirect Taxes in India • To apply theoretical background of GST in practical applications				
Credits: 2				**Total Hours: 25**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Indirect Tax in India –** Introduction – Types of Taxes – Indirect Tax – Meaning – Features – Advantages – Disadvantages - Difference between Direct Tax and Indirect Tax		**5**	**CO1**
II	**Introduction to GST** – Evolution of GST in India – Features of GST – Types of GST - Benefits of GST – Drawbacks of GST – Structure of GST – Taxes subsumed in GST		**5**	**CO2**
III	**Levy and Collection of Tax** - Supply – Scope of Supply – Composite and Mixed Supplies - Levy and Collection – Composite Levy		**5**	**CO3**
IV	**Registration –** Persons Liable to get Registered - Need – Procedure of Registration – GST Forms for Registration and Cancellation		**5**	**CO4**
V	**Returns** – Filing of Valid Returns - Types of GST Returns – Penalty for Last Date filings- **Assessment** – Types of Assessment - Provisions of Assessment		**5**	**CO5**
Text Book				
1	*Dr. R. Parameswaran*, 2020. **Indirect Taxes – GST and Customs Law** [First Edition], Kavin Publications, Coimbatore.			
2	*Bansal K.M.* 2020. **GST and Customs Law** [First Edition], Taxmann.			
Reference Books				
1	ICSI Study Material on **Advance Tax Law and Practice –Professional Programme supplement and Executive Programme Tax Law and practice supplement.**			
2	ICSI Educational Series available at **https://www.icsi.edu/GST Educational Series.aspx.**			

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST
CO3	Recognize the role and functions of goods and service tax council
CO4	Identify the procedure for registration
CO5	Understand the filing of returns and assessment under GST

21UCOAL401	**Additional Credit Course -** **PRINCIPLES OF INSURANCE**	**SEMESTER – IV**

Course Objectives

The course aims

- To understand the importance of insurance to individuals and business.
- To acquire the basic knowledge on various types of insurance

Credits: 2

UNIT	CONTENTS	Hrs	CO
I	**Insurance** - Characteristics of Insurance Contract - Functions - Importance of Insurance - Principles - Uses - Classification – Insurance Regulatory and Development Authority (IRDA) – Introduction – Objectives – Duties and Obligations		**CO1**
II	**Life Insurance** - Difference between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Assignment of Life Policies - Procedures and Nomination - Assignment Vs. Nomination - Surrender Value - Paid Up Value - Payment of Claim		**CO2**
III	**Fire Insurance** - Principles - Distinction between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Types of Losses - Procedure for Calculating Claim		**CO3**
IV	**Marine Insurance** - Characteristics - Elements - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy - Marine Loss		**CO4**
V	**Miscellaneous Insurance** - Personal Accident Insurance - National Agricultural Insurance Scheme - Property Insurance - Motor Vehicle Insurance - Cattle Insurance		**CO5**

Text Book

1	*Periyasamy, P.* 2013. **Principles and Practice of Insurance**. [Second Edition]**.** Himalaya Publishing House, Mumbai

Reference Books

1	*Mish, M N.* 2009. **Insurance**. [Second Edition]. Sultan Chand & Sons, New Delhi.
2	*Inderjit Singh and Rakesh Katyal*. 2010 **Fundamentals of Insurance**. [First Edition]. Kalyani Publishers, Ludhiana.
3	*Panda Ghanshyam.* 2006. **Principles and Practice of Insurance**. [Second Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Demonstrate knowledge of insurance contracts and provisions, and the principles of insurance
CO2	Know the meaning of life insurance and its various products
CO3	Explain the concept of fire insurance policy and procedure for claim
CO4	Differentiate the meaning of double insurance and reinsurance and marine policy
CO5	Explain the uses of personal accident insurance, motor vehicle insurance, agricultural and cattle insurance

MAPPING

PO, PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	L	M	H	M	M	L	M	H	M	M
CO2	L	M	H	M	H	L	M	H	M	H
CO3	M	M	M	H	M	L	M	M	M	H
CO4	L	L	H	M	M	L	M	H	M	M
CO5	L	M	M	M	M	L	M	M	M	M

H-High; M-Medium; L-Low

21UCOAL402	**Additional Credit Course - ORGANIZATIONAL BEHAVIOUR**		**SEMESTER – IV**
Course Objectives The course aims • To use behavioural science theory to diagnose and solve performance issues of individual, group and organizational level • To demonstrate knowledge and dynamic capabilities in managing and leading people, teams, and organizations for sustainable performance			
Credits: 2			
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**OB Meaning** – Nature – Objectives – Key Elements – Importance – Disciplines Contributing to OB – Hawthorne Experiments – Models of OB		**CO1**
II	**Learning** – Meaning – Nature – Factors Determining Learning - Theories of Learning – **Perception** – Definition - Perception Process – Determinants of Perception – Qualities of Perceiver and Perceived		**CO2**
III	**Personality** – Determinants of Personality – Influence of Personality on Behaviour – Personality Development and Different Stages - Personality Theories - **Attitude** – Nature – Formation - Measurement – Functions - Change		**CO3**
IV	**Group –** Characteristics – Group Formation - Classification – Stages – Group Norms – Factors Influencing Group Cohesiveness - Measurement of Group Cohesiveness - Group Decision Making Process		**CO4**
V	**Organizational Change and Development** – Meaning – Factors Influencing Change – Resistance to Change – Benefits of Resistance - Overcoming the Resistance - **Organizational Development** – Characteristics – Objectives – Assumptions – Steps– Evolution– Merits and Demerits of Evolution of OD		**CO5**
Text Book			
1	*Jayasankar .J.* 2013. **Organisational Behaviour.** Margham Publications, Chennai		

Reference Books	
1	*Stephen P. Robbins* and *Timothy* A. Judge*, S.P and Narang, K.* **Organisational Behaviour.** [Thirteenth Edition]. Prentice Hall India, New Delhi.
2	*John, W. Newstrom* and *Keith Davis*. 2000. **Organisational Behaviour.** [Tenth Edition]. Tata McGraw Hill, New Delhi.
3	*Varma, M. M. and Agrawal, R. K.* 2002. **Organisational Behaviour** [First Edition**].** King books, New Delhi

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the importance and elements of organisational behaviour
CO2	Analyse the importance of perception and learning to the development of organisation
CO3	Know the impact of personality and attitude in organisation
CO4	Identify the classification of group and factors influencing group cohesiveness
CO5	Recognize the reasons for resistance to change and how it should be overcome

MAPPING

PO, PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	L	M	H	H	H	L	M	H	M	H
CO2	L	M	H	M	H	L	M	H	H	H
CO3	M	L	M	H	H	L	M	H	H	H
CO4	L	M	H	M	M	L	L	H	M	H
CO5	M	L	M	H	H	L	M	H	M	H

H-High; M-Medium; L-Low

<table>
<tr><td colspan="2">21UCOAL403</td><td>Additional Credit Course -
INVESTMENT MANAGEMENT</td><td colspan="2">SEMESTER – IV</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• To become familiarize on various investment instruments
• To know the objectives and functions of SEBI</td></tr>
<tr><td colspan="5">Credits: 2</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Investment – Meaning - Classification – Difference between Speculation and Gambling - Growing Popularity of Investment – Factors Favouring Investment - Investment Objectives – Investment Alternatives</td><td></td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Money Market Instruments: Characteristics of Money Market - Call Money – Treasury Bills – Certificates of Deposits - Ready Forward Contracts – Commercial Paper – Inter-Corporate Deposits – Bills of Exchange</td><td></td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Depository System – Definition – Objectives – Depository Process – Process of Dematerialization – Rematerialisation and its Process – Depository system in India – SEBI (Depository and Participants) Regulation Act</td><td></td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Options and Futures – Meaning – Types of Options – Advantages – Limitations – Factors determining Option Value - Valuation of Options – Characteristics of Options – Forwards and Futures – Distinction between Futures and Forwards – Distinction between Futures and Options</td><td></td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Securities and Exchange Board of India – Objectives – Functions – Powers – Organisation and Management of SEBI – Role of SEBI in Investor Protection - Investor Grievances and their Redressal System - Investors' Awareness and Activism</td><td></td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Natarajan. L, 2016. Investment Management – Security Analysis and Portfolio Management [Third Revised Edition] Margham Publications, Chennai</td></tr>
<tr><td colspan="5">Reference Books</td></tr>
<tr><td>1</td><td colspan="4">Prasanna Chandra, 2012. Investment analysis and Portfolio Management. [Fourth Edition] Tata McGraw-Hill, New Delhi</td></tr>
</table>

2	*Yogesh Maheshwari,* 2008. **Investment Management**. PHI Learning Private Limited., New Delhi
3	*Bhalla. V.K.,* 2006. **Fundamentals of Investment Management.** S.Chand & Company Ltd, New Delhi

COURSE OUTCOMES (CO):

After completion of the course, the students will be able to

CO1	Recognize the characteristics of different financial assets, factors favouring investment and investment objectives etc.,
CO2	Identify the various instruments of money market and their features
CO3	Analyze the process of dematerialisation and rematerialisation
CO4	Explain what options and futures are and their use as hedging instruments
CO5	Know the objectives, powers and role of SEBI in investors protection

MAPPING

PO, PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	M	H	H	M	M	M	H	H	M
CO2	M	L	H	M	H	L	M	H	H	M
CO3	L	M	M	H	M	L	M	M	M	M
CO4	L	L	L	L	H	L	L	H	H	L
CO5	L	M	M	M	M	L	M	H	L	L

H-High; M-Medium; L-Low

21UCOTFA401	GEC IV : APPAREL COSTING AND EXPORT DOCUMENTATION		SEMESTER – IV
Course Objectives The course aims • To impart knowledge on elements of apparel cost and factors affecting cost. • To educate on principles of cost estimation and actual cost			
Note*: Distribution of marks: Problem 40% and Theory 60%*			
Credits: 4			**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Principles of Costing** – Meaning - Requirements of Good Costing System - Cost Unit - Types of Costs - Elements of Cost - Direct Material - Direct Expenses - Direct Wages - Indirect Materials - Indirect Labour - Indirect Expenses	**10**	**CO1**
II	**Cost Sheet**: Prime Cost - Factory Expenses – Administrative Expenses – Selling and Distribution Expenses – Preparation of Cost Sheet (Simple Problems).	**10**	**CO2**
III	**Material Control** – Meaning – Merits and Demerits - **Pricing of Material Issues:** FIFO, LIFO (Simple Problems) - Stores Ledger, Bin Card - EOQ (Simple Problems) Stock Level (Simple Problems)	**10**	**CO3**
IV	**Cost Estimation** of Yarn, Fabric, Dyeing, Printing & Finishing. Cost Estimation For Cutting, Stitching, Checking, Packing, Forwarding, Shipping, Insurance (Theory Only)	**10**	**CO4**
V	**Export Procedures** - Procedure for Export and Import - Export / Import Documentation– Letter of Credit - Bill of Lading – Export License - Commercial Invoice. Financing of Exports: Pre-Shipment Finance - Post-Shipment Finance - Export Credit Guarantee Corporation – Origin – Function	**10**	**CO5**
Text Books			
1	*Reddy, T.S. and Hari Prasad Reddy, Y*. 2017 **Cost Accounting**. [Fourth Edition] Margham Publications, Chennai.		
2	*Usha Kiran Rai*. 2008. **Export-Import and Logistics Management**. [First Edition]. Prentice Hall of India, New Delhi.		
Reference Books			
1	*S.P.Jain and KL. Narang*, "**Cost Accounting**", Kalyani Publishers, New Delhi.Edn.2005		
2	*R.S.N. Pillai and V. Bagavathi*, "**Cost Accounting**", S. Chand and Company Ltd., New Delhi. Edn.2004		

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Understand the costing system, elements and types.
CO2	Calculate the total cost by preparing cost sheet.
CO3	Know the methods of material control.
CO4	Identify the business practices on estimation of whole material cost for textile.
CO5	Turn-on their business from domestic to international.

MAPPING

PO, PSO / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PSO1**	**PSO2**	**PSO3**	**PSO4**	**PSO5**
CO1	M	H	M	H	M	H	H	H	M	L
CO2	M	M	H	M	M	H	H	M	M	L
CO3	H	H	M	H	H	H	M	M	M	L
CO4	L	M	L	M	H	H	M	H	H	M
CO5	H	M	H	H	M	H	H	H	M	H

H-High; M-Medium; L-Low

GUIDELINES

MARK DISTRIBUTION

Theory			Practical		
CA	**CE**	**Total**	**CA**	**CE**	**Total**
25	75	100	40	60	100

1. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION

(Theory and Practical)

THEORY

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

Internal Marks Distribution [CA- Total Marks: 25]

Attendance : 5 Marks

Assignment : 5 Marks

Internal Examinations : 15 Marks

Total : 25 Marks

PRACTICAL

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

Internal Marks Distribution [CA- Total Marks: 40]

Experiment : 10 Marks (10 -12 Experiments)

Attendance : 5 Marks

Record : 5 Marks

Internal Examinations : 20 Marks

Total : 40 Marks

2. QUESTION PAPER PATTERN AND MARK DISTRIBUTION

THEORY

<u>Question Paper Pattern and Mark Distribution (For 75 marks)</u>

1. PART – A (10 x 2 = 20 Marks)
Answer ALL questions
Two questions from each UNIT

2. PART – B (5 x 5 = 25 Marks)
Answer ALL questions
One question from each UNIT with Internal Choice

3. PART – C (3 x 10 = 30 Marks)
Answer ANY THREE questions Open
Choice – 3 out of 5 questions

PRACTICAL
<u>Question Paper Pattern and Mark Distribution [Maximum Marks 60]</u>

<u>Question Paper Pattern</u>

- Practical Examinations shall be conducted at the end of concern Semester.
- Student shall write two questions as examiners choice from the practical list.

<u>External Marks Distribution</u> [CE- Total Marks: 60]

For each practical question the marks shall be awarded as follows:

i) Aim	: 05 Marks
ii) Algorithm / Flowchart	: 10 Marks
iii) Writing the Source Code	: 15 Marks
iv) Test and debug the Source Code	: 15 Marks
v) Displaying the Output	: 10 Marks
vi) Result Declaration	: 05 Marks
Total	**: 60 Marks**

CAREER COMPETENCY SKILLS

- **Viva- Voce– Semester III**
    - The student has to come in proper dress code for the Viva- Voce
    - Questions will be asked to evaluate the reading, speaking and listening skills of the students.
    - E-mail and Letter drafting exercises will be given.
- **On Line Objective Examination (Multiple Choice questions) – Semester IV**
    - 100 questions-100 minutes
    - Twenty questions from each UNIT.
    - Online examination will be conducted at the end of the IV Semester.