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 2022– 2025)

R2022

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							
21UPEB101	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							
21UPEB201	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 I							
22UTALB301	Language –I Tamil III	4	3	25	75	100	3
Part III							
22UCOM301	DSC IV: Corporate Accounting	6	3	25	75	100	5
22UCOM302	DSC V: Business Law	5	3	25	75	100	5
22UCOM303	DSC VI: Principles of Auditing	5	3	25	75	100	4
22UMACOA301	GEC- III: Business Mathematics and Operations Research	4	3	25	75	100	4
Part IV							
22UCOSB301	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							
22UTALB401	Language –I Tamil IV	4	3	25	75	100	3
Part III							
22UCOM401	DSC VII: Advanced Corporate Accounting	6	3	25	75	100	5
22UCOM402	DSC VIII: Company Law	5	3	25	75	100	5
22UCOM403	DSC IX: Modern Banking	5	3	25	75	100	4
22UMACOA401	GEC IV: Business Statistics	4	3	25	75	100	4

Part IV							
22UCOSB401	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							
22UCOM501	DSC X: Cost Accounting	6	3	25	75	100	5
22UCOM502	DSC XI: Business Taxation	5	3	25	75	100	4
22UCOM503	DSC XII: Income Tax I	5	3	25	75	100	4
22UCOM504	DSC XIII: Accounting Software (Tally)	3	3	25	75	100	2
22UCOMP501	DSC Practical I: Accounting Software (Tally)	2	3	40	60	100	2
	DSE I	5	3	25	75	100	4
Part IV							
22UCOSB501	SEC-II: Business Research Methods	3	3	25	75	100	2
Part V							
22UCOE501	Extension Activity	-	-	-	-	-	2
Non-Credit							
22UCOI501	Internship (100% Internal Evaluation)	-	-	-	-	-	-
21ULS501	Non-Credit Courses CCS- III	1	-	-	-	-	-
	Total	**30**				**700**	**25**
Sixth Semester							
Part III							
22UCOM601	DSC XIV: Management Accounting	5	3	25	75	100	5
22UCOM602	DSC XV: Financial Management	5	3	25	75	100	4
22UCOM603	DSC XVI: Income Tax II	5	3	25	75	100	4
22UCOMP601	DSC Practical II: Commerce Practical	3	3	40	60	100	2
22UCOPR601	Project and Viva- Voce	3	3	40	60	100	3
	DSE II	5	3	25	75	100	4

Part IV							
22UCOSB601	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 subjects as Elective in Fifth semester

S.No	Course Code	Semester	Course
1.	22UCOEL501	V	Entrepreneurial Development
2.	22UCOEL502	V	Capital Markets
3.	22UCOEL503	V	E- Business

DISCIPLINE SPECIFIC ELECTIVE COURCES (DSE) II

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

S.No	Course Code	Semester	Course
1.	22UCOEL601	VI	Human Resource Management
2.	22UCOEL602	VI	Investment Analysis & Portfolio Management
3.	22UCOEL603	VI	Digital Marketing

SKILL ENCHANCEMENT COURSES - I

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

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

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	Course Code	Sem	Name of the Subject	Credits
1.	22UCOAL401	IV	Customer Relationship Management	2
2.	22UCOAL402	IV	Organizational Behaviour	2
3.	22UCOAL403	IV	Business Ethics	2
4.		IV	NPTEL, NSE, MOOC, SWAYAM	2
5.	22UCOAL501	V	Business Finance	2
6.	22UCOAL502	V	Marketing Research	2
7.	22UCOAL503	V	Business Environment	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	4	100	400	12
Part II	English	2	100	200	6
Part III	DSC	16	100	1600	69
	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-I	2	100	200	4
	SEC – II	4	100	400	8
	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	**Language I:** [illegible]	[illegible] **– I**

[illegible]

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

COURSE OUTCOMES (CO)

[illegible]

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

21UENLA101	**Language II: COMMUNICATIVE ENGLISH I**	**SEMESTER – I**

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. 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	10	CO1
II	**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	10	CO2

	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 **2. Reading and writing**	**10**	**CO5**

	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: 3 **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

21UPEB101	AECC-I: PROFESSIONAL ENGLISH I	SEMESTER – I

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

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.	**10**	**CO 4**

	Speaking: Short talks. **Reading:** Reading Comprehension passages **Writing:** Writing Recommendations Interpreting Visuals inputs **Vocabulary:** Register specific - Incorporated into the LSRW Tasks		
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)

21UVE101	AECC II: YOGA	SEMESTER - I

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

Credits: 2 **Total Hours: 30**

UNIT	CONTENTS	Hrs
I	**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	**6**
II	**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	**6**
III	**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	**6**
IV	**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	**6**
V	**Law of Nature:** Unified force - Cause and effect system - Purity of thought deed and Genetic Centre – Love and Compassion - Gratitude - Cultural Education - Fivefold culture.	**6**

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	**Language I:** [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] – [illegible]	**10**	**CO4**
5	[illegible] [illegible] – [illegible], [illegible] – [illegible]	**10**	**CO5**

Text book

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

COURSE OUTCOMES (CO)

[illegible]

CO1	[illegible]

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

21UENLA201	**Language II: 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 **2** **3**	*Jain, S.P and Narang, K.* 2005. **Advanced Accountancy**. [Fourth Edition]. Kalyani Publishers, Ludhiana. *Gupta, R.L and Radhasamy, M.* 2010. **Advanced Accountancy - Volume I**. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi. *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

21UCSCOA201	GEC- II: OFFICE AUTOMATION FOR BUSINESS	SEMESTER - II

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.

Credits: 2 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**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.	10	CO1
II	**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.	10	CO2
III	**Microsoft Excel: Starting with Excel 2007** – Starting Microsoft Excel 2007 – Working with Spread sheet - 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 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	10	CO3

	Functions- Using Financial Functions.		
IV	**Microsoft PowerPoint: Beginning with Microsoft PowerPoint:** Exploring Microsoft Power Point 2007 – Applying the Tool tips - Setting PowerPoint options. **Preparing the First Presentation:** Understanding the structure of a presentation - 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

21UPEB201	**AECC-I: PROFESSIONAL ENGLISH II**	**SEMESTER – II**

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.

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**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.**	**10**	**CO1**
II	**Persuasive Communication** **Listening:** listening to a product launch- sensitizing learners to the nuances of persuasive Communication **Speaking:** debates – Just-A Minute Activities **Reading:** reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions **Writing:** Dialogue writing- writing an argumentative /persuasive essay.	**10**	**CO2**
III	**Digital Competence** **Listening:** Listening to interviews (subject related) **Speaking:** Interviews with subject specialists (using video	**10**	**CO3**

	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

22UTALB301	Language I: **fhg;gpaq;fSk; GjpdKk;**	**gUtk; - III**

,g;ghlj;jpl;lj;jpd; Nehf;fq;fshtd

- fhg;gpaq;fspd; rpwg;Gfis vLj;Jiuj;jy;
- Gjpdj;jpd; thapyhf r%fr; rpf;fy;fisAk;> kdpjHfspd; ,ay;igAk; czHj;Jjy;.
- ,yf;fpak;> ,yf;fzj;jpd; rpwg;Gfis czh;j;Jjy;

Credits:3 **Total hours: 50**

□□□□	□□□□□□□□□□□	□□□□□	CO
I	**fhg;gpaq;fs; :** m) rpyg;gjpfhuk; - muq;Nfw;wf;fhij (115-175 thpfs;) M) kzpNkfiy - rpiwtpL fhij	10	CO1
II	**gpwfhg;gpaq;fs;** m) fk;guhkhazk; - Ffg;glyk; (1-15 ghly;fs;) M) rPwhg;Guhzk; - khDf;Fg; gpizepd;w glyk;	10	CO2
III	**Gjpdk;** ahUf;fhf mOjhd; - n[afhe;jd;	10	CO3
IV	**,yf;fpa tuyhW:** m) Ik;ngUq;fhg;gpaq;fs; mwpKfk; M) IQ;rpWfhg;gpaq;fs; mwpKfk; ,) gpw fhg;gpaq;fs; mwpKfk; <) Gjpdj;jpd; Njhw;wk; tsu;r;rp kw;Wk; tiffs;	10	CO4
V	**,yf;fzk;:** m) ahg;gpyf;fzk; - mir> rPH> mb tiffs; kl;Lk; M) mzpapyf;fzk; - ctik> tho;j;jzp> jw;Fwp;g;Ngw;wzp	10	CO5
ghlE}y;	nra;As;jpul;L - jkpo;j;Jiw ntspaPL Nf.v];.uq;frhkp fiy mwptpay; fy;Y}hp (jd;dhl;rp)		

COURSE OUTCOMES (CO)

,g;ghlj;ijf; fw;gjd; thapyhf khzth;fs; ngWk; gad;fshtd:

CO1	fhg;gpaq;fspd; top rkaq;fisg; gw;wp mwpjy;.
CO2	gpwfhg;gpaq;fs; topahf ,iwepiyia czHjy;.
CO3	Gjpdk; thapyhf r%f epiyia mwpjy;.
CO4	,yf;fpaq;fspd; Njhw;wk;> tsHr;rp kw;Wk; gbepiyfis mwpjy;.
CO5	ahg;G> mzp ,yf;fzj;jpd; ,dq;fis mwpjy;.

22UCOM301	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

22UCOM302	**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: 5			**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	PO1	PO2	PO3	PO4	PO5	**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

22UCOM303	DSC VI: PRINCIPLES OF AUDITING	SEMESTER – III

Course Objectives

The course aims

- To understand the significance of audit in financial accounts
- To aware of the duties and responsibilities of an auditor

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Auditing** - Objectives - Differences between Book Keeping, Accountancy and Auditing - Advantages and Limitations of Audit - Audit Programme and Working Papers - Auditing and EDP Environment	**10**	**CO1**
II	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 .	**10**	**CO2**
III	**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	**10**	**CO3**
IV	**Appointment of Auditor** - Qualification - Qualities - Removal - Duties - Powers - Liabilities - Remuneration of an Auditor – Comptroller and Auditor General of India (CAGI) – Rights and Duties	**10**	**CO4**
V	**Specialized Audits** - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel – Shopping Companies	**10**	**CO5**

Text Book

1	*Dinkar Pagare*. 2016, **Principles and Practices of Auditing**. [12th Edition]. Sultan Chand & Sons, New Delhi.

Reference Books

1	*Tandan, B.N.* 2010. **Practical Auditing**. [Fourth Edition]**.** Sultan Chand & Sons, New Delhi.
2	*Kamal Gupta*. 2011. **Auditing**. [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

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	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**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

22UMACOA301/ 22UMACCA301	GEC III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH	SEMESTER – III

Course Objectives

The course aims

- To provide skill of converting business problems into mathematical problems.
- To impart knowledge on mathematical tools to solve problems.

Credits: 4 **Total Hours: 40**

UNIT	CONTENTS	Hrs	CO
I	**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)**	8	CO1
II	**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)**	8	CO2
III	**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)**	8	CO3
IV	**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)**	8	CO4

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	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

22UCOSB301	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: 35**
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.	**7**	**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.	**7**	**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.	**7**	**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.	**7**	**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.	**7**	**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	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**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** - English usage – Listening and Speaking (Level-1). Tenses and Active and Passive Voices (Present, Past and Future)	**3**	**CO1**	
II	**Sentence Correction** – Sentence pattern-Reading Comprehension (Level -1)	**3**	**CO2**	
III	**Paragraph Writing** in 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** (send any other call letters), Letters (Formal and Informal)	**3**	**CO5**	
Text Books				
1 **2**	*Anne Seaton, Mew Y. H.* **Basic English Grammar for English-Book 1.** Learners Saddle point Publishers. *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 language
CO2	Concentrate on sentence correction
CO3	Preparing for paragraph writing
CO4	Improving the ability of Sentence Improvement and Story Writing
CO5	Formatting the web writing and formal writing of letters.

22UTALB401	Language I: **rpj;jH ,yf;fpaq;fSk; ehlfKk;**	**gUtk; -** IV

,g;ghlj;jpl;lj;jpd; Nehf;fq;fshtd

- rpj;jHfspd; tiffis mwpar; nra;jy;
- rpj;jHfspd; tho;tpay; jj;Jtq;fis czh;j;Jjy;.
- ehlf ,yf;fpak; gw;wp mwpar; nra;jy;.

Credits: 3 **Total Hours:50**

□□□□	□□□□□□□□□□□	□□□ □□	CO
I	**rpj;jH ,yf;fpak; (Qhdr; rpj;jHfs;)** m) fLntspr; rpj;jH - 1>3>7>9>10 (5 - ghly;fs;) M) rptthf;fpahH - 30>31>34>42>43 (5 - ghly;fs;) ,) gl;bdj;jhH - 2>5>7>9>12 (5 - ghly;fs;) <) ghk;ghl;br; rpj;jH - 40>41>42>43>44 (5-ghly;fs;)	10	CO1
II	**rpj;jH ,yf;fpak; (rd;khHf;fr; rpj;jHfs;)** m) jpU%yH - ahf;if epiyahik (Kjy; 15 ghly;fs;) M) Nghfh; ghly; - (15 ghly;fs; kl;Lk;)	10	CO2
III	**ehlfk;** [d;kh - Kj;JNtyofd;	10	CO3
IV	**,yf;fpa tuyhW** m) rd;khHf;f rpj;jHfs; mwpKfk; M) Qhdr; rpj;jHfs; mwpKfk; ,) fhar; rpj;jHfs; mwpKfk; <) ehlfj;jpd; Njhw;wKk; tsh;r;rpAk;> ehlf tiffs;	10	CO4
V	**,yf;fzKk; nkhopg;gapw;rpAk;** m) ty;ypdk; kpFk;> kpfh ,lq;fs; M) jd; tpid>gpw tpid> nra; tpid> nrag;ghl;L tpid ,) Nth;r; nrhy;iyj; Njh;T nra;jy;. <) Neh;fhzy;	10	CO5

ghlE}y;	nra;As;jpul;L - jkpo;j;Jiw ntspaPL Nf.v];.uq;frhkp fiy mwptpay; fy;Y}hp (jd;dhl;rp)

COURSE OUTCOMES (CO)

,g;ghlj;ijf; fw;gjd; thapyhf khzth;fs; ngWk; gad;fshtd:

CO1	rpj;jHfspd; tho;tpay; newpfis mwpjy;.
CO2	epiyahikj; jj;Jtj;ij czHjy;.
CO3	ehlfj;jpd; mikg;G Kiwia mwpjy;.
CO4	,yf;fpa tuyhw;wpd; Njhw;w tsh;r;rpid mwpjy;
CO5	mbg;gil ,yf;fzj;ij mwpjy;

<table>
<tr><td>22UCOM401</td><td>DSC VII:
ADVANCED CORPORATE ACCOUNTING</td><td>SEMESTER – IV</td></tr>
</table>

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			
Note: *Distribution of marks: Problem 75% and Theory 25%*			
Credits: 5			**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Amalgamation** - Merger Method - Purchase Method - Absorption and External Reconstruction (Inter Company Investments Excluded).	**10**	**CO1**
II	**Alteration of Share Capital** - Conditions for Alteration of Share Capital and Internal Reconstruction - Liquidation - Liquidator's Final Statement.	**10**	**CO2**
III	**Banking Companies** - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit or Loss Account and Balance sheet.	**10**	**CO3**
IV	**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).	**10**	**CO4**
V	**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).	**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	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

22UCOM402	DSC VIII: 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: 5				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Companies Act, 2013** – Company Definition - Characteristics - Kinds - Differences between Public Company and Private Company – Corporate 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

22UCOM403	**DSC IX: 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: 4			**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

22UMACOA401 / 22UMACCA401	GEC IV: BUSINESS STATISTICS		SEMESTER – IV
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.			
Credits: 4			**Total Hours: 40**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Measures of Central Tendency (Averages):** Arithmetic Mean – Median – Mode - Geometric Mean - Harmonic Mean (Simple Problems). **(Chapter 9)**	**8**	**CO1**
II	**Measures of Dispersion:** Range - Quartile Deviation - Standard Deviation - Coefficient of Variation. **(Chapter 10)**	**8**	**CO2**
III	**Correlation:** Definition – Types of Correlation – Method of Studying Correlation: Karl Pearson's Coefficient of Correlation – Properties of Coefficient Correlation – Rank Correlation Coefficient. **(Chapter 12)**	**8**	**CO3**
IV	**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)**	**8**	**CO4**
V	**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)**	**8**	**CO5**
Text Book			
1	*Pillai, R.S.N. and Bagavathi, V.* 2012. **Statistics.** [Seventh Edition]. S.Chand and Company Ltd., New Delhi.		
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

22UCOSB401	**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.* 2015. **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.

22UCOM501	DSC X: COST ACCOUNTING			SEMESTER - V
Course Objectives The course aims • To understand the significance of costing techniques to the management. • To apply costing techniques for decision making.				
Note: *Distribution of Marks: Problems 80% and Theory 20%.*				
Credits: 5				**Total Hours: 50**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Cost Accounting** - Meaning and Scope - Cost Accounting Vs. Financial Accounting - Elements of Cost - Preparation of Cost Sheet.		**10**	**CO1**
II	**Materials** - Stock Levels - Economic Order Quantity - Bin Card Vs. Stores Ledger - Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average.		**10**	**CO2**
III	**Labour** - Methods of Remuneration and Incentives - Time Rate: Halsey and Rowan Plans. Piece Rate: Straight Piece Rate, Taylor's Differential Piece Rate and Merrick's Multiple Piece Rate - Labour Hour Rate.		**10**	**CO3**
IV	**Overheads** - Classifications - Apportionment of Overheads - Primary and Secondary Distribution - Calculation of Machine Hour Rate		**10**	**CO4**
V	**Process Costing** - Normal Loss - Abnormal Loss - Abnormal Gain - Preparation of Process Costing (Excluding Inter-process Profits) - **Operating Costing** (Transport Costing only).		**10**	**CO5**
Text Book				
1	*Reddy, T.S. and Hari Prasad Reddy, Y*. 2019. **Cost Accounting**. [Second Edition] Margham Publications, Chennai.			
Reference Books				
1	*Jain, S.P and Narang, K.L.* 2011. **Cost Accounting: Principles and Practice** [Sixteenth Edition]. Kalyani Publishers, Ludhiana.			
2	*Maheswari, S.N.* 2012. **Advanced Cost Accounting**. [Sixth Edition]. Sultan Chand & Sons, New Delhi.			
3	*Iyengar, S.P.* 2010. **Cost Accounting: Principles and Practice**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.			

COURSE OUTCOMES (CO)

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

CO1	Recall the meaning of cost accounting and how to prepare the cost sheet
CO2	Recognize the importance of pricing of material issues
CO3	Apply the methods of remuneration and incentives for calculating wages
CO4	Gain the knowledge of overheads and its importance in business
CO5	Know the purpose of preparing process accounting

MAPPING

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

H-High; M-Medium; L-Low

22UCOM502	DSC XI: BUSINESS TAXATION	SEMESTER – V

Course Objectives

The course aims

- To import basic knowledge about concept of indirect taxes in India
- To apply theoretical background of GST in practical applications

Note: *Question paper shall cover 100% theory*

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Indirect Tax in India –** Introduction – Types of Taxes – Indirect Tax – Meaning – Features - Difference between Direct Tax and Indirect Tax – Introduction to GST – Evolution of GST in India – Features of GST – Benefits of GST – Drawbacks of GST – Structure of GST.	10	CO1
II	**Goods and Service Tax Council –** Functions of GST Council – Goods and Service Tax Network – Functions – Services Rendered by GSTN – Levy and Collection of CGST/ IGST/ SGST/ UTGST – Composition Scheme under GST – Merits and Demerits – GST Rate Schedule for Selected Goods and Services.	10	CO2
III	**Concept of Supply –** Meaning and Scope of Supply – Salient Features of Supply –Types of Supply – Inter- State Supply Vs. Intra - State Supply – Composite and Mixed Supply – Place of Supply – Time and Value of Supply.	10	CO3
IV	**Registration –** Need – Nature and Procedure of Registration – GST Forms for Registration and Cancellation – Assessment – Types of Assessment – Returns – Types of Returns.	10	CO4
V	**Customs Act, 1962** – Overview of Customs Law – Definitions - Functions of Customs Department – Types of Customs Duty - Types of goods in Customs - Import and Export Procedures – Prohibited and Restricted Goods - Exemptions from Custom Duty	10	CO5

Text Book

1	*Dr.Nitit Bhasin and Dr. Sameer Lama*, 2018 **GST and Customs Law,** Taxman Publications (P) Ltd., New Delhi
Reference Books	
1	*CA (Dr.) K.M. Bansal*, 2018. **GST and Customs Law,** Taxman Publication (P) Ltd., New Delhi
2	*Mohd. Rafi*, 2017. **Indirect Tax Management & Practice**, 18th Edition, Bharat Law House Pvt. Ltd.
3	*FCA. Vineet Gupta & Dr. N.K. Gupta*, 2018. **Goods & Services Tax Law, Practice & Procedures**, 2nd Edition, Bharat Law House Pvt. Ltd.

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, CGST, IGST
CO3	Recognize the provisions of supply in GST
CO4	Identify the procedure for registration and assessment under GST
CO5	Analyze the customs act and its procedures

MAPPING

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

H-High; M-Medium; L-Low

22UCOM503	**DSC XII: INCOME TAX I**	**SEMESTER - V**

Course Objectives

The course aims

- To gain the basic principles and practice of income
- To acquire the knowledge and expertise relating to computation of income under various heads.

***Note**: Distribution of Marks: Problem 70% and Theory 30%.*

Credits: 4 **Total Hours: 50**

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 - Incomes which do not Form Part of Total Income - Income Assessed in the Same Year	**10**	**CO1**
II	**Residential Status -** Meaning - Types of Residential Status - Determination of Residential Status of an Individual – Incidence of Tax [Scope of Total Income]	**10**	**CO2**
III	**Income under Salaries** – Definition - Features – Provident Fund - Allowances - Perquisites - Deductions Out of Gross Salary - Computation of Salary Income	**10**	**CO3**
IV	**Income from House Property** - Definition – Types of Annual Value - Let Out and Self-Occupied Houses - Deductions - Exempted HP Incomes - Computation of Income from HP	**10**	**CO4**
V	**Profits and Gains of Business and Profession** - Definitions - Allowable and Disallowable Deductions – Deemed Profits - Computation of Profits and Gains of Business and Profession	**10**	**CO5**

Text Book

1	*Gaur, V.P and Narang, D.B.* **Income Tax Law and Practice**. Kalyani Publishers, Ludhiana

Reference Books

1	*Dinkar Pagare*. **Income Tax Law and Practice**. Sultan Chand & Sons, New Delhi.
2	*Singhania, V.K.* **Income Tax Law and Practice**. Taxmann Publications, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Know the basic concepts of income tax act, 1961
CO2	Understand the perception of residential status of individual
CO3	Familiar with the procedure of calculating the salary income
CO4	Aware of calculating the income from house property
CO5	Learn the procedure for calculating the profits and gains of business and profession

MAPPING

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

H-High; M-Medium; L-Low

22UCOM504	DSC XIII: ACCOUNTING SOFTWARE (TALLY)	SEMESTER - V

Course Objectives

The course aims

- To acquaint students with the accounting concept, tools and techniques influencing business organization
- To create company, enter accounting voucher entries including advance voucher entries and also print financial statements, etc. in Tally ERP.9.

Credits: 2 **Total Hours: 35**

UNIT	CONTENTS	Hrs	CO
I	**Tally 9 Installation & Language Setup:** Features of Tally – Requirements for Installing Tally 9 - Procedure for Installing Tally 9 – Tally Licenses. **Introduction to Tally**: Opening Screen of Tally (Gateway of Tally) – Creating Company – Loading /Selecting a Company - Shutting a Company - Altering/ Modifying Existing Company - Buttons on the Button Panel.	**7**	**CO1**
II	**Accounting Information:** Groups- Managing Groups – Expert Usage (Multiple Groups) – Ledgers - Advanced Usage of Ledgers (Single Ledger) – Expert Usage of Ledgers (Multiple Ledgers). **Vouchers in Tally**: Vouchers in Tally – Displaying Vouchers – Altering Vouchers – Duplicating a Voucher – Cancelling a Voucher - Predefined Vouchers.	**7**	**CO2**
III	**Inventory Information:** Stock Groups - Stock Categories – Stock Item- Godowns - Units of Measure. **Pure Inventory Vouchers:** Types of Inventory Vouchers.	**7**	**CO3**
IV	**Reports:** Trial Balance - Balance Sheet - Profit and Loss Account – Stock Summary - Display Menu.	**7**	**CO4**
V	**Taxation**: **Goods and Services Tax in Tally:** CGST – SGCT – IGST – CESS - Create GST Taxation Ledgers - **GST Taxation Ledger:** Purchase and Sales Voucher Entry.	**7**	**CO5**

Text Book	
1	*Dr. Namrata Agrawal. 2012.* **Comdex TALLY 9 Course Kit**. [Reprint Edition]. Dreamtech Press. New Delhi. (Unit I to IV)
2	https://www.tallyschool.com/gst-taxation-ledgers-in-tally/ (Unit – V)
Reference Books	
1	*Asok Nadhani K and Kisor Nadhani K*.2010. **IMPLEMENTING TALLY 9**. [First Edition Reprinted]. BPB Publications. India.

COURSE OUTCOMES (CO)

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

CO1	Comprehend the basic concepts of company creation in accounting package.
CO2	Implement the functions of groups, ledgers, vouchers and orders.
CO3	Acquire the knowledge of implementing the inventory voucher.
CO4	Understand reusability concept of different reports.
CO5	Gain knowledge in the implementation of tax ledger in IGST, CGST and SGST.

MAPPING

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

H-High; M-Medium; L-Low

22UCOMP501	**DSC PRACTICAL I: ACCOUNTING SOFTWARE (TALLY)**	**SEMESTER V**

Course Objectives

The course aims

- To work with well-known accounting software i.e. Tally ERP.9.
- To create company, enter accounting voucher entries including advance voucher entries, and also print financial statements, etc. in Tally ERP.9 software.
- To make students ready with required skill for employability in the job market

Credits: 2 **Total Hours: 25**

LIST OF PRACTICAL

UNIT	CONTENTS	Hrs	CO
I	**Company Information** a. Company Creation b. Select Company c. Shut Company d. Alter Company e. Split Company Data f. Backup and Restore	**5**	**CO1**
II	**Gateway of Tally** a. Accounts info i) Groups ii) Ledgers iii) Vouchers Types	**5**	**CO2**
III	**Gateway of Tally** a. Inventory Info i) Stock Group ii) Stock Category iii) Stock Item iv) Unit of Measures v) Godown b. Accounting Vouchers c. Inventory Vouchers	**5**	**CO3**
IV	**Display** a. Trial Balance b. Day Book c. Accounts Book d. Statement of Accounts	**5**	**CO4**

	e. Inventory Books f. Statement of Inventory		
V	**Taxation** a. Goods and Service Tax (GST) b. CGST/SGST	**5**	**CO5**

Reference Books	
1	*Asok Nadhani, K and Kisor Nadhani K*. 2010. **Implementing Tally 9**. [First Edition Reprinted]. BPB Publications, India.
2	*Kogent Solutions Inc***.** 2010. **Tally 9 in Simple Steps**. [Reprint Edition]. Dreamtech Press, New Delhi

COURSE OUTCOMES (CO)

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

CO1	Know the procedure for create the company in accounting package.
CO2	Understand the process of groups, ledgers and vouchers.
CO3	Gain the practical knowledge of inventory and accounting voucher.
CO4	Create and display the statement of accounts and inventory.
CO5	Prepare the of tax ledger like IGST, CGST and SGST.

MAPPING

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

H-High; M-Medium; L-Low

22UCOEL501	**DSE I: ENTREPRENEURIAL DEVELOPMENT**	**SEMESTER – V**

Course Objectives The course aims • To make the students to become a successful entrepreneur • To give comprehensive understanding of all aspects relating to market situations/ requirements.			
Credits: 4		**Total Hours: 50**	
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Entrepreneurship:** Meaning & Nature – Types of Entrepreneurs – Distinction between an Entrepreneur and Manager - Entrepreneurial competencies or traits – Functions of an entrepreneur – Factors promoting entrepreneurship - Barriers to entrepreneurship-Entrepreneurship and Intrapreneurship - The entrepreneurial culture: stages in entrepreneurial process – Role of Entrepreneurship in economic development.	**10**	**CO1**
II	**Generation of ideas:** methods of generating business ideas (Brainstorming, Focus Groups, Survey, Blue sky thinking), Sources of generating ideas: Customer advisory boards, Entrepreneurial research - Screening the project ideas: Market analysis, Technical analysis, Cost benefit analysis and Network analysis - Opportunity identification and selecting the product/ service- Project formulation – Assessment of project feasibility – Pre-feasibility and feasibility study.	**10**	**CO2**
III	**Business plan:** Meaning - Contents of Business plan – Significance of Business planning – Preparing a model of business plan – Presenting and protecting Business plan - Entrepreneurial legislation – Different legal forms of enterprise & its legal procedures - Dealing with basic and initial problems of setting up an enterprise.	**10**	**CO3**
IV	**Financial requirements of the enterprise:** Fixed capital Requirements – Working capital Requirements - Source of finance: Venture capital - nature & process, Business Angels - crowd funding Commercial banks, Government grants, Business incubators financial bootstrapping & buyouts- evaluating and choosing the best financial sources.	**10**	**CO4**
V	**Digital Nomadism** - Globalized Business – E-Entrepreneurship - Social commerce - The Gig economy - Increasing Niche	**10**	**CO5**

	markets - Growing importance of social responsibility - Increasing diversity - Specialized business education - Young entrepreneurs - Internet media outfits - Hyper local specialty shops - Green business.		
Text Book			
1	*Khanka S.S.,* (2020) "**Entrepreneurial Development",** S. Chand & Co. Ltd, Revised edition.		
2	*Barringer Bruce R., Irel and R. Duane,* (2010) **"Entrepreneurship – successfully Launching New ventures",** Pearson Education, 6th Edition		
Reference Books			
1	*Jayashree Suresh.* 2017**. Entrepreneurial Development.** Margham Publications, Mumbai.		
2	*Renu Arora, S.K. Sood.* 2016. **Fundamentals of Entrepreneurship and Small Business**. (Fourth Edition) Kalayani Publications, Ludhiana.		
3	*Gupta. C.B., Srinivasan. N.P,* (2020) **"Entrepreneurship Development",** Sultan Chand & Son, 4th edition.		

COURSE OUTCOMES (CO)

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

CO1	Identify and evaluate key entrepreneurial competencies or traits essential for success in starting and running a business.
CO2	Develop comprehensive project plans with clear objectives, strategies, and timelines.
CO3	Implement solutions for securing funding, legal compliance, and team building.
CO4	Evaluate the suitability of various financing options based on business needs, cost, risk, control, and terms.
CO5	Design business practices that promote social responsibility and sustainability.

MAPPING

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

H-High; M-Medium; L-Low

22UCOEL502	DSE I: CAPITAL MARKETS	SEMESTER – V

Course Objectives

The course aims

- To comprehend the various aspects pertaining to capital market instruments
- To Understand the capital market services in raising long term fund for trade and industries

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Money Markets** – Definition – Features –Functions - Evolution and Growth – Constitutions – New Financial Institutions – New Financial Instruments – Major Issues of Indian Capital Markets.	**10**	**CO1**
II	**Capital Market Instruments** – Types – Preference Shares – Features – Types – Equity Shares – Features – Merits – Demerits – Nonvoting of Equity Shares – Convertible – Cumulative Preference Shares (CCPS) – Terms and Conditions – Company Fixed Deposits – Regulations - Warrants – Debentures and Bonds – Features – Kinds of Debt Instruments - Shares Vs Debentures – Global Debt Instruments.	**10**	**CO2**
III	**Regulations of Indian Capital Markets** – Factors – Regulatory Frame Work – Under the SEBI Act – SEBI Functions – SEBI Activities – Registrations of Brokers – Authorization of Merchant Bankers – Control Over Mutual Fund- Insider Trading Regulations – Regulating Portfolio Managers – Disclosure and Investor Protection.	**10**	**CO3**
IV	**Derivatives Market** – Meaning- Factors – Limitations – Functions – Categories. SWAPS – Benefits – Mode – Characteristics - Interest Rate Swaps – Types – Currency Swaps – Using Hedge – SWAP Spread – Valuing a SWAP. Futures Contracts – Features – Forward Rate Agreements (FRAs) – Meaning – Characteristics – Benefits – Forward Contract Vs Futures Contracts.	**10**	**CO4**

V	**SEBI** – Genesis – Features of the SEBI Bill – Objectives – Powers and Functions – under the SCRA- Information – Stock Exchange Regulations - Penalties – Role and Relevance – Market Surveillances - Screen Based Trading.	10	CO5
Text Book			
1	*Dr.S.Gurusamy* (2009) **Capital Markets**, Third Edition, Vijay Nicole Imprints Private Limited Chennai.		
Reference Books			
1	*E.Gordon & K.Natarajan* (2016) **Financial Markets and Services**, Eleventh Revised edition, Himalaya Publishing House, New Delhi		
2	*Dr.L.Natarajan* (2016) **Financial Markets and Services,** Margham Publication, Chennai		

COURSE OUTCOMES (CO)

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

CO1	Understand the money market and financial instrument
CO2	Analysis the capital market instrument
CO3	Know the regulation of Indian capital market
CO4	Learn the concept of derivate markets and its uses
CO5	Awareness of SEBI functions and functions of stock exchange

MAPPING

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

H-High; M-Medium; L-Low

22UCOEL503	DSE I: E- BUSINESS	SEMESTER – V

Course Objectives

The course aims

- The course aims to enable students to know the mechanism for conducting business through electronic means.

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Introduction:** Overview of E-Business - Origin and need of E-Business - Factors affecting E-Business - Major requirements in E-Business - Emerging trends and technologies in E-Business - E-Business models - E-Market and its types - E-Government services - Management challenges and opportunities - Impact of E-Commerce on Business. Enterprise system – Enterprise Resource Planning - Customer Relationship Management - Supply Chain Management.	**10**	**CO1**
II	**Website Designing and Publishing:** Internet Services - elements - URLs and Internet-Protocols (shopping cart, cookies) - Internet Service Protocols (ISP), World Wide Web (WWW) - Portals – steps in designing and developing E-Commerce website. Introduction to HTML tags and attributes - Text formatting - fonts - hypertext links - tables - images - lists - forms - cascading style sheets. Online publishing - strategies - and approaches.	**10**	**CO2**
III	**E-Commerce Activities and Operations:** Various E-Commerce activities - Types of E-Commerce Providers and Vendors - Modes of operations associated with E-Commerce - E-Commerce types. E-commerce business models - key elements of a business model and categories - E-Commerce Systems and Pre-requisites. E-commerce applications in various industries (banking, insurance, payment of utility bills and others) - e-marketing - e-tailing - online services - e-auctions - online portal - online learning - e-publishing and e-entertainment - online shopping.	**10**	**CO3**

IV	**Payment Gateways Management:** Electronic payment system - electronic cash - smart cards - risk and electronic payment system - Unified Payment Interface - Mobile wallets - Application and management - Role of National Payments Corporation of India.	**10**	**CO4**
V	**Security and Legal Aspects of E-Business:** E-commerce security – meaning and issues. Security threats in the E-commerce environment- security intrusions and breaches - attacking methods like hacking, sniffing, cyber-vandalism etc.; Technology solutions- encryption, security channels of communication, protecting networks, servers and clients. Information Technology Act 2000- provisions related to offences, secure electronic records, digital signatures, penalties and adjudication.	**10**	**CO5**
Text Book			
1	*Chaffey, D.* (2011). **"E-Business and E-Commerce Management: Strategy, Implementation and Practice".** Pearson Education, London.		
Reference Books			
1	*Bajaj, K. K., & Nag, D.* (2017). **"E-Commerce".** Tata McGraw Hill Pvt. Ltd. New Delhi.		
2	*Marilyn, G. M., & Feinman, T.* (2000). **"Electronic Commerce: Security Risk Management and Control".** McGraw-Hill Education, New York.		

COURSE OUTCOMES (CO)

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

CO1	Explain the concept of E-business and its various aspects
CO2	Acquire skills of designing a website for e-business
CO3	Explain about e-commerce activities and its applications
CO4	Comprehend about various payment gateway options
CO5	Assess the security issues and measures of e-business

MAPPING

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

H-High; M-Medium; L-Low

22UCOSB501	**SEC II: BUSINESS RESEARCH METHODS**			**SEMESTER - V**
Course Objectives The course aims • To understand the concept and process of research in business environment • To apply research applications in various spheres of business research				
Note: *Question paper shall cover 100% theory*				
Credits: 2				**Total Hours: 30**
UNIT	**CONTENTS**	**Hrs**	**CO**	
I	**Business Research:** Meaning - Objectives of Research - Types of Research – Descriptive, Exploratory, Empirical, Historical and Case Study – Research Design - Components of the Research Design - Need - Features of a Good Design.	**6**	**CO1**	
II	**Research Problem:** Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - **Sampling Design:** Steps - Criteria of Selecting Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs.	**6**	**CO2**	
III	**Collection of Data:** Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Interview Schedule – Difference between Questionnaires and Schedules - Guidelines for Constructing Questionnaire/Schedule - Guidelines for Successful Interviewing.	**6**	**CO3**	
IV	**Processing of Data:** Editing – Types – Guidelines for Editing – Coding – Classification – Types - Tabulation – Essential - Principles of Tabulation – Interpretation of Data - Need – Technique of Interpretation - Precautions in Interpretation	**6**	**CO4**	
V	**Research Report:** Significance of Report Writing - Steps in Drafting a Research Report - Layout of the Research Report - Types of Reports - Mechanics of Writing a Research Report - Precautions for Writing Research.	**6**	**CO5**	
Text Book				
1	*Kothari.C.R,* 2012. **Research Methodology: Methods and Techniques.** New Age International (P) Limited, Publishers, New Delhi			
Reference Books				

1	*Pillai R.S.N & Bagavathi. V* 2013. **Statistics: Theory and Practice**. S.Chand & Company Ltd, New Delhi.
2	*Gupta, S.P.* 2017. **Statistical Methods**. [46th Revised Edition]. Sultan Chand and Sons, New Delhi.
3	*Gupta, S.C. and Kapoor, V.K.* 2009. **Fundamentals of Mathematical Statistics** [Eleventh Edition]. S.Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Recognize and distinguish between the different kinds of research.
CO2	Understand research problem and selection of sampling
CO3	Know the methods of data collection.
CO4	Identify the steps involved in data preparation.
CO5	Aware of various types of research report, the steps in report writing and the factors in organizing a research report.

MAPPING

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

H-High; M-Medium; L-Low

21ULS501	NON-CREDIT COURSES: CCS III			SEMESTER – V
Course Objectives The course aims • To impart knowledge on the logical reasoning. • To enhance employability skills and to develop career competency.				
				Total Hours: 15
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**Verbal Reasoning**: Number Series Completion- Alpha Series Completion- Blood Relation- Distance and Direction- Analogy- Inequality- Classification.		3	CO1
II	**Non-Verbal Reasoning**: Series Completion - Analogy and Classification - Completion of Incompletion Pattern.		3	CO2
III	**Non-Verbal Reasoning**: Mirror Image and Water Image – Statement and Arguments - Cubes and Dices.		3	CO3
IV	**Reasoning**: Puzzle Arrangement - Syllogism - Input and Output.		3	CO4
V	**Verbal Reasoning**: Linear Arrangement - Circular Arrangement – Matrix Arrangement.		3	CO5
Text Book:				
1	*R.S. Aggarwal,* 2017. **Test of Reasoning.** S Chand and Company Limited, Edition, New Delhi.			
Reference Book:				
1	*Gajendra Kumar, Abhishek Banerjee,* **Verbal & Non-Verbal Reasoning For Competitive Exams** - Disha publication, New Delhi.			

COURSE OUTCOMES (CO)

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

CO1	Understand the core concepts of Verbal Reasoning
CO2	Formulate Non-Verbal Reasoning with shortcuts
CO3	Find Mirror Image, Cubes and Dices
CO4	Obtain the knowledge on shortcuts to solve Puzzles.
CO5	Solve Linear Arrangement and Matrices with shortcuts.

22UCOM601	DSC XIV: MANAGEMENT ACCOUNTING	SEMESTER – VI

Course Objectives

The course aims

- To utilize the techniques of management accounting for analyzing the financial statements.
- To facilitate the application of management accounting tools for business decisions.

Note*: Distribution of Marks: Problems 80% and Theory 20%.*

Credits: 5 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Management Accounting** - Nature and Scope - Financial Accounting Vs. Management Accounting - Techniques of Management Accounting.	**10**	**CO1**
II	**Ratio Analysis** – Meaning – Types: Liquidity, Turnover, Solvency and Profitability Ratios - Construction of Financial Statements using Ratios.	**10**	**CO2**
III	**Funds Flow Statement** – Meaning – Funds From Operation – Preparation of Funds Flow Statement - **Cash Flow Statement** – Meaning - Preparation of Cash Flow Statement (New Format).	**10**	**CO3**
IV	**Budgetary Control** - Classification of Budgets - Production Budget - Production Cost Budget - Purchase Budget - Sales Budget - Cash Budget – Fixed Budget - Flexible Budget.	**10**	**CO4**
V	**Marginal Costing** - Cost Volume and Profit Analysis - Application of Marginal Costing Technique - Key Factor, Make or Buy and Sales Mix Decisions.	**10**	**CO5**

Text Book

1	*Reddy, T.S and Hariprasad Reddy, Y.* 2014. **Management Accounting**. [Fourth Edition]. Margham Publications, Chennai.

Reference Books

1	*Sharma, R.K and Shasi, K. Gupta.* 2011. **Management Accounting**. [Eighth Edition]. Kalyani Publications, Ludhiana.
2	*Maheshwari, S.N.* 2011. **Management Accounting**. [Eleventh Edition]. Sultan Chand & Sons, New Delhi.
3	*Pillai, R.S.N. and Bhagavathi, V*. 2012. **Management Accounting**. [Fifth Edition]. S.Chand & Company Ltd., New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Understand the nature and scope of management accounting
CO2	Know the importance of ratio analysis in management decisions
CO3	Understand the concept of funds flow statement and its purpose
CO4	Know the uses of preparing the budget in organizations
CO5	Know the practical applications for preparing marginal costing

MAPPING

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

H-High; M-Medium; L-Low

22UCOM602	DSC XV: FINANCIAL MANAGEMENT	SEMESTER – VI

Course Objectives

The course aims

- To enrich the students with the knowledge required for financial management in the corporate sector
- To encourage the students to get in-depth knowledge in working capital management

Note: Distribution of Marks: Problems 50% and Theory 50%. .

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Financial Management** – Meaning - Nature and Scope - Objectives – Financial Decisions – Relationship Between Risk and Return – Role and Functions of Financial Manager – Time Value of Money – Risk and Return Analysis - Source of Finance. Emerging dimensions in finance area- Crypto Currencies, Block Chain.	**10**	**CO1**
II	**Cost of Capital** – Meaning and Importance – Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital.	**10**	**CO2**
III	**Capital Budgeting** – Techniques – ROI – Payback Period and Discounted Cash Flow. **Leverages** - Meaning – Types - Operating Leverage – Significance - Financial Leverage – Significance - Combined Leverage – Significance.	**10**	**CO3**
IV	**Working Capital Management** – Concepts – Need – Determinants - Estimating Working Capital Needs – Computation of Working Capital – Management of Cash, Inventory and Receivables. (Self-Study)	**10**	**CO4**
V	**Capital Structure –** Meaning - Theories of Capital Structure - Net Income Approach – Net Operating Income Approach – MM Hypothesis –Traditional Approach – Determinants of Capital Structure.	**10**	**CO5**

Text Book

1	*Dr.A.Murthy* 2015. **Financial Management**. [5th Edition]. Margham Publications Chennai.
Reference Books	
1 2 3	*Dr. S. N. Maheshwari,* 2019. **Elements of Financial Management**. [Twelfth Revised and Enlarged Edition]. Sultan Chand & Co., New Delhi. *Khan, M.Y. and Jain, P.K.* 2012. **Financial Management**. [Third Edition]**.** Tata McGraw Hill Publishing Company Ltd., New Delhi. *Prasanna Chandra, N.* 2011. **Fundamentals of Financial Management**. [Fourth Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Know the basic concept of Finance and function of financial manager
CO2	Understand about calculation of cost of capital and importance of capital budgeting
CO3	Learn the concept of working capital and its needs
CO4	Recognize the significance of leverage of business enterprises
CO5	Know the capital structure theories and its approaches in business

MAPPING

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

H-High; M-Medium; L-Low

22UCOM603	**DSC XVI: INCOME TAX II**			**SEMESTER – VI**
Course Objectives The course aims • To acquire the required knowledge on estimation of taxable income. • To develop tax computational skills.				
Note: *Distribution of Marks: Problems 70% and Theory 30%.*				
Credits: 4				**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**	
I	**Capital Gain** - Meaning – Capital Assets - Types - Capital Gain - Meaning - Types - Deemed Capital Gain - Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains.	**10**	**CO1**	
II	**Income from Other Sources** - General Income - Specific Income – Casual Incomes – Rates of TDS – Computation of Income from Other Sources.	**10**	**CO2**	
III	**Aggregation of Income** – Meaning - Incomes of other persons included in Assessee's Income - Deemed Incomes - Set Off and Carry Forward of Losses. Deductions from Gross Total Income – Deductions in Respect of Certain Payments – Deductions in Respect of Certain Incomes – Computation of Total Income	**10**	**CO3**	
IV	**Computation of Tax Liability** - Methods of Taxation - Rounding of Incomes and Taxes – Rebate of Tax - Tax Relief - Computation of Tax Liability of Individuals.	**10**	**CO4**	
V	**Income Tax Authorities** – Various Income Tax Authorities and their Powers - Assessment Procedure - Filing of Return – Forms for Filing of Return – PAN – E-Filing – Modes of E-Filing – E-Filing Process - Assessment and Types of Assessment - Self Assessment - Enquiry before Assessment - Assessment on the basis of Return Filed - Best Judgment Assessment - Reassessment.	**10**	**CO5**	
Text Book				
1	*Gaur, V.P and Narang, D.B.* **Income Tax Law and Practice**. Kalyani Publishers, Ludhiana.			
Reference Books				

1 2 3	Dinkar Pagare. **Income Tax Law and Practice**. Sultan Chand & Sons, Delhi. *Singhania, V.K.* **Income Tax Law and Practice**. Taxmann Publications, Delhi. *Monoharan, T.N.* **Income Tax Law and Practice**. Snow White Publications, Mumbai.

COURSE OUTCOMES (CO)

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

CO1	Identify the methods of calculating capital gain
CO2	Understand how to calculate income from other sources
CO3	Realize the procedure for set off and carry forward of losses
CO4	Identify the process of calculating the tax liability of individual
CO5	Comprehend the various procedure for assessment of incomes

MAPPING

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

H-High; M-Medium; L-Low

22UCOMP601	DSC Practical II: COMMERCE PRACTICAL	SEMESTER – VI

Course Objectives

The course aims

- To learn how to prepare invoice, vouchers, endorsing and crossing of cheques
- To provide practical knowledge to fill up forms like insurance, bank, loan application, membership form, income tax return forms etc

Credits: 2 **Total Hours: 30**

UNIT	CONTENTS	Hrs	CO
I	Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass, Gate Pass-Debit and Credit Notes. Preparation of Bin Card, Inventories and Cost Sheets.	**6**	**CO1**
II	Drawing, Endorsing and Crossing of Cheques, filling up of Pay in Slips, Demand Draft application and preparation of Demand Drafts, Making entries in the Passbook and filling up of Account Opening forms for SB Account, Current Account and FDR's. Drawing and Endorsing of Bills of Exchange and Promissory Notes.	**6**	**CO2**
III	Filling up of application forms for Admission in Cooperative Societies. Filling up of Loan Application Forms and Deposit Challan. Filling up of Jewel Loan Application Form.	**6**	**CO3**
IV	Preparation of Agenda and Minutes of Meetings - both General Body and Board of Directors. (students are asked to write agenda and minutes of their own and should not use printed format)	**6**	**CO4**
V	Filling up of an application form for LIC Policy, filling up of the Premium form. Filling up Income -Tax Returns and application for Permanent Account Number. Preparation of an Advertisement Copy, Collection of Advertisement in dailies and Journals.	**6**	**CO5**

Note:

Students may be asked to collect Original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Distribution of marks for Practical is as follows:

Practical	: 50 Marks (5 Questions x 10 Marks)
Viva-Voce	: 10 Marks
Internal	: 40 Marks

Total:	**100 Marks**

Internal Mark Distribution:

Review I	: 10 Marks
Review II	: 10 Marks
Record Note	: 15 Marks
Attendance	: 5 Marks

COURSE OUTCOMES (CO)

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

CO1	Know how to prepare the invoice, receipts and other documents
CO2	Understand the drawing, endorsing and crossing of cheques
CO3	Learn the procedure for filling up of various application forms
CO4	Prepare the agenda and minutes of company meetings
CO5	Identify the procedure for filling up income -tax returns and application for permanent account number

MAPPING

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

H-High; M-Medium; L-Low

22UCOPR601	PROJECT AND VIVA-VOCE	SEMESTER – VI

Credits: 3

Organization of the Project:

The students have to take up a group project work (5 to 6 students in a group) for 100 marks.

Project Timeframe:

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the VI semester. This component will be included in the VI semester.

Areas of the Project:

Commerce and its related applications

Work Diary:

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

Monitoring of the Project:

The project work undertaken will be assessed in a phased manner on a regular basis.

Scheme of Evaluation:

Internal Evaluation:

CIA Mark Distribution:

I Review - Selection of the field of study, Topic & Research Design:	10 Marks
II Review - Literature, Data collection and Analysis:	10 Marks
III Review - Work Diary:	5 Marks
Record Note:	15 Marks
Total CIA Marks	**40 Marks**
External Evaluation: Viva-Voce:	60 Marks
Total External Marks	**60 Marks**

22UCOEL601	**DSE II:** **HUMAN RESOURCE MANAGEMENT**	**SEMESTER – VI**

Course Objectives

The course aims

- To enhance the students with various resources strategies in an organization to manage people effectively.
- To acquire adequate knowledge of recruitment and training methods

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Human Resource Management** - Meaning – Significance – Functions – Objectives – Evolution and Development – HR Manager – Qualities – Challenges. **Human Resource Planning** – Objectives - Need - Process – HRP at different levels.	**10**	**CO1**
II	**Recruitment** – Meaning – Factors Affecting Recruitment – Sources – Process – Methods - **Selection** – Need - Process – Tests – Interviews – Placement – **Induction** – Objectives – Content– Phases – How to Make an Induction Programme Effective?	**10**	**CO2**
III	**Career Planning** – Meaning – Need - Succession Planning – Career Stages – Career Planning Process - **Career Development** –Training – Definition – Need – Importance – Steps – Methods of Training – **Job Evaluation** – Objectives – Procedure – Advantages – Drawbacks - Methods.	**10**	**CO3**
IV	**Reward System** – Wages and Salary Administration – Objectives – Principles – Components – Methods of Wage Payment – Incentives – Financial and Non-Financial – **Workers Participation in Management** – Definition and Objectives – Forms of WPM – Making WPM Effective	**10**	**CO4**
V	**Performance Appraisal** – Significance – Process – Methods – Problems – **Personal Research** – Meaning – Approaches – Process – **Personal Audit** – Objectives – Scope – **Human Resource Accounting** – Meaning and Objectives – Merits and Demerits – Methods of Human Resource Valuation – Changing Environment of HRM- Changing Role of HRM	**10**	**CO5**

Text Book	
1	*Dr.S.S Khanka.* 2019. **Human Resource Management (Text and cases)**. [Second Edition]. S. Chand & Co., New Delhi.
Reference Books	
1	*Jayasankar J.* 2016. **Human Resources Management**. [First Edition]. Margham Publications, Chennai.
2	*Subba Rao, P.* 2013. **Essentials of Human Resource Management and Industrial Relations**. [Tenth Edition]. Himalaya Publishing House, New Delhi.
3	*Gupta, C.B.* 2018. **Essentials of Human Resource Management**. [Sixth Revised Edition]. Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Know the basic concept of Human Resource Management
CO2	Understand the concept of Recruitment, Tests and Training Methods
CO3	Know the purpose of performance appraisal and methods
CO4	Understand the concept of career planning and absenteeism
CO5	Know the motivational factors for job satisfaction

MAPPING

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

H-High; M-Medium; L-Low

21UCOEL602	DSE II: INVESTMENT ANALYSIS & PORTFOLIO MANAGEMENT	SEMESTER – VI

Course Objectives

The course aims

- To know a theoretical framework for the analysis and valuation of investments
- To have an exposure to portfolio management

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	**Investment –** Meaning - Classification – Difference between Speculation and Gambling - Growing Popularity of Investment – Factors Favouring Investment - Investment Objectives – Investment Alternatives	10	CO1
II	**Risk Analysis** – Meaning of Risk – Causes of Risk – Classification of Risks – Various Methods of Risk Management– Different Methods of Measurement of Risks	10	CO2
III	**Security Analysis –** Introduction – Objectives – **Fundamental Analysis**: Economic Analysis - Important Factors - Industry Analysis – Factors Influencing Growth of Industry – Company Analysis – Important Factors – Ratio Analysis – Types	10	CO3
IV	**Technical Analysis** – Basic Assumptions – Difference between Technical Analysis and Fundamental Analysis – Theories - Dow Theory – Charts – Types – Elliot Wave Theory	10	CO4
V	**Portfolio Management –** Meaning – Portfolio Management Process –Contributing Factors – Principles and Policies – Portfolio Manager – Responsibilities – Code of Conduct - Maintenance of Books of Accounts and Records - Audit of Accounts	10	CO5

Text Book

1	*Natarajan. L*, 2020. **Investment Management – Security Analysis and Portfolio Management** [Third Revised Edition] Margham Publications, Chennai.

Reference Books

1	*Prasanna Chandra*, 2012. **Investment Analysis and Portfolio Management.** [Fourth Edition] Tata McGraw-Hill, New Delhi
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	Understand the theory relevant to determining technical aspects of investment
CO3	Measure the risk, return and find the relationship between risk and return
CO4	Know the benefit of diversification of holding assets and the importance played by the portfolio management
CO5	Identify the process, importance and responsibilities of portfolio and manager

MAPPING

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

H-High; M-Medium; L-Low

22UCOEL603	DSE II: DIGITAL MARKETING	SEMESTER – VI

Course Objectives

The course aims

- To understand the basic principles of digital marketing.
- To get acquainted with the applicability of modern media and its trends.

Credits: 4 **Total Hours: 50**

UNIT	CONTENTS	Hrs	CO
I	Introduction: Definition of Marketing and Marketing Management - Marketing Process and evolution – Marketing Management orientation - Marketing Plan - Marketing Mix - Consumer and Business Markets – Market Segmentation, targeting, positioning strategies.	10	CO1
II	Content strategy - social media marketing (organic) – social media landscape- social media channel – social media content – implement and monitor campaigns measuring the impact - careers in social media marketing social media marketing paid- search engine optimization search engine marketing with ad words- display advertising – online advertising or pay per click - email marketing – data visualization – web analytics – measure and optimize with Google analytics.	10	CO2
III	Old rules of Marketing, PR - New rules of marketing – viral marketing- Convergence of marketing and PR on the web - Reaching Buyers Directly - Tapping product evangelists – Blogs - using audio and video - content rich websites - Marketing and PR real time.	10	CO3
IV	Building a Marketing and PR plan - organizational goals, buyer persona, and developing content to reach buyers, marketing strategies, measurements, educating salespeople about the new sales cycle - online thought leadership - online sales – measuring digital media effectiveness.	10	CO4
V	Applications of modern media: Health, religion, politics, entertainment, journalism, transportation, ecological consciousness, campuses - e-CRM, branding - RFID - contextual ads. – Search engines - reputation and privacy issues.	10	CO5

Text Book

1	*Ian Dodson.,* (2016) **"The Art of Digital Marketing: The Definitive Guide to Creating Strategic, Targeted, and Measurable Online Campaigns",** Wiley & sons inc., 1st Edition, New Jersey.
Reference Books	
1	*Kotler Philip, Gary Armstrong & Prafulla Y. Agnihotri.,* **(2018) "Principles of Marketing", 17**th Edition, Pearson Education.
2	*Shameem A.,* (2009) **"New Media Marketing: Re-inventing new avenues",** Excel Books, 1st Edition, New Delhi,
3	*Puneet Singh Bhatia.,* (2017) **"Fundamentals of Digital marketing",** 1st Edition, Pearson Education.

COURSE OUTCOMES (CO)

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

CO1	Understand and recall the basic principles of marketing and correlate with Digital marketing.
CO2	Discover the emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.
CO3	Design and maintain websites with rich, valuable content to attract and retain visitors.
CO4	Develop a thought leadership strategy through content creation and online engagement.
CO5	Use automated services and personalization to enhance customer relationships.

MAPPING

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

H-High; M-Medium; L-Low

22UCOSB601	SEC II: LABOUR LAWS			SEMESTER – VI
Course Objectives The course aims • To this course develops students' knowledge and understanding of labour Laws governing terms and conditions of employment • To this course explores the role of law in ordering industrial relations				
Credits: 2				**Total Hours: 30**
UNIT	**CONTENTS**		**Hrs**	**CO**
I	**The Factories Act, 1948** – Definitions – Objective and Applicability–Health, Safety and Welfare Measures – Working Hours, Holidays and Annual Leave – Special Provisions regarding Employment of Women, Young Persons and Dangerous Operations		**6**	**CO1**
II	**Industrial Disputes Act, 1947** – Definitions – Objectives of the Act – Procedure regarding Settlement, Adjudication and Arbitration – Forum under the Industrial Disputes Act – Works Committee, Conciliation Officers, Board of Conciliation, Court of Inquiry, Labour Court, Industrial Tribunal and National Tribunal – Lay Off, Retrenchment and Closure – Strike and Lock Out		**6**	**CO2**
III	**Trade Union Act 1926** – Definitions – Objectives – Functions - Features of Trade Union Act – Registration of Trade Union - Cancellation of Registration – Duties and Liabilities of Trade Union – Rights and Privileges of Registered Trade Union – Penalties and Procedure		**6**	**CO3**
IV	**Workmen's Compensation Act, 1923** – Definitions – Objectives - Applicability –Disablement under Workmen's Compensation Act – Accidents out of Employment and Course of Employment Quantum of Compensation – Disbursement of Compensation – Commissioners – Duties and Powers of Commissioners		**6**	**CO4**
V	**The Payment of Wages Act, 1936** – Definitions – Objectives and Scope – Procedure regarding Payment of Wages – Deductions from Wages – Kinds of Deductions – Maintenance of Register and Records – Inspectors – Appeal – Penalties. **Minimum Wages Act, 1948** – Definition – Objectives – Norms to be followed for Fixing Minimum Wages – Contents of Minimum Wages – Procedure for Fixing and Revising Minimum Wages –		**6**	**CO5**

	Powers of Inspectors		
Text Book			
1	*N.D.Kapoor*, 2013. **Elements of Industrial Law.** Sultan Chand & Sons, New Delhi.		
Reference Books			
1	*Dr. R.K. Bangia,*2017. **Principles of Mercantile Law.** Allahabad Law Agency		
2	*S.N. Mishra,* 2013. **Labour & Industrial Law.** [28th edition] Central Law Publication, Allahabad.		
3	*S.C. Srivastava*, 2019. **Industrial Relations and Labour Laws.** [7th edition]. S. Chand & Co., New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Know the objectives and provisions of factories act
CO2	Understand the procedure for settlement of disputes among workers
CO3	Know the importance of trade unions and its functions
CO4	Understand the procedure for compensation to workers
CO5	Understand the basic concept of payment of wages act and minimum wages act

MAPPING

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

H-High; M-Medium; L-Low

21ULS601	**NON-CREDIT COURSES: CCS IV**	**SEMESTER – VI**

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**- English usage- Reading and Writing (Level-2) Direct and Indirect Speech	3	CO1
II	**Spotting Errors** – Parts of speech and Punctuation	3	CO2
III	**Role Play** – Just a Minute (JAM) -Group Discussion	3	CO3
IV	**Interview Presentation** (Self-Introduction)-Critical thinking, problem solving.	3	CO4
V	**Dress Code** and Body Language-Leadership	3	CO5

Text Books

1	**Basic English Grammar for English-Book 1,** *Learners, Anne Seaton, Y.H.Mew,* Saddle point Publishers(E-Copy)
2	**Basic English Syntax with Exercises**, *Mark Newson* (E-Copy)

Reference Book

1	**Objective General English**, S.Chand, *Dr.R.S.Agarwal*

COURSE OUTCOMES (CO)

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

CO1	Recall the basic grammar in language
CO2	Concentrate on sentence correction
CO3	Recognize the differences among facts, opinions and judgments
CO4	Develop their personal skills through interview
CO5	Appropriately apply their learning and leadership style and strength

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,

3	Mumbai. *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

22UCOAL401	ACC I: 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: 2

UNIT	CONTENTS	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 - Recent Trends in CRM - CRM and Relationship Marketing.	**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.	**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.	**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	**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.	**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">22UCOAL402</td><td>ACC - I
ORGANIZATIONAL BEHAVIOUR</td><td>SEMESTER – IV</td></tr>
<tr><td colspan="4">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</td></tr>
<tr><td colspan="4">Credits: 2</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Organizational Behaviour: Meaning – Nature – Objectives – Key Elements – Importance – Disciplines Contributing to OB – Hawthorne Experiments – Models of OB</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Learning – Meaning – Nature – Factors Determining Learning - Theories of Learning – Perception – Definition - Perception Process – Determinants of Perception – Qualities of Perceiver and Perceived</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Personality – Determinants of Personality – Influence of Personality on Behaviour – Personality Development and Different Stages - Personality Theories - Attitude – Nature –Formation - Measurement – Functions - Change</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Group – Characteristics – Group Formation - Classification – Stages – Group Norms – Factors Influencing Group Cohesiveness - Measurement of Group Cohesiveness - Group Decision Making Process</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">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</td><td>CO5</td></tr>
<tr><td colspan="4">Text Book</td></tr>
<tr><td>1</td><td colspan="3">Jaishankar.J. 2013. Organisational Behaviour. Margham Publications, Chennai</td></tr>
<tr><td colspan="4">Reference Books</td></tr>
</table>

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 behavior
CO2	Analyse the importance of perception and learning to the development of organization
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

22UCOAL403	**ACC – I** **BUSINESS ETHICS**	**SEMESTER – IV**

Course Objectives

The course aims

- To impart knowledge on the ethics to be followed in the business
- To learn about ethics in consumer protection

Credits: 2

UNIT	CONTENTS	CO
I	**Business Ethics** – Introduction - Meaning – Nature – Five P's of Ethical Power - Approaches to Ethics – Benefits – Scope - Factors Responsible for Ethical and Moral Erosion	**CO1**
II	**Corporate Governance -** Need and Significance – Fundamentals and Principles – Mechanisms for better Governance – Corporate Governance in India - **Corporate Social Responsibility:** Meaning - Need for CSR	**CO2**
III	**Environmental Ethics** - Concept of Sustainable Development – Environmental Pollution – Types and Causes of Pollution – Need for Pollution Control – Approaches to Pollution Control – Steps taken by Government to Control Pollution in India	**CO3**
IV	**Ethics in Workplace** - Importance of Workplace Ethics – Factors Influencing Workplace Ethics – Conflict of Interest – Concepts, Kinds and Managing Conflict of Interest – Discrimination – Forms of Discrimination and Prevention of Job Discrimination. Harassment – Preventing Sexual Harassment – Guidelines for Managing Ethics in the Workplace	**CO4**
V	**Ethics in Marketing and Consumer Protection** - Need for Ethical Behaviour in Marketing – Ethical Issues in Marketing – Advertising Ethics – Code of Conduct for Advertising – Consumer Rights – Need for Consumer Protection – Methods of Consumer Protection and Consumer Protection Act 1986.	**CO5**

Text Book

1	*Gupta, C.B.* 2007. **Business Ethics and Communication**. [First Edition]. Sultan Chand and Sons, New Delhi

Reference Books

1	*Rao, A.B.* 2006. **Business Ethics and Professional Values**. [First Edition]. Excel Books, New Delhi.
2	*Rajiv, K. Mishra,* 2006. **Business Ethics, Code of Conduct for Managers**. [First

3	Edition]. Rupa & Co., New Delhi. *Ashok, K. Nadhani,* 2009. **Business Ethics and Business Communication**. [First Edition]. Taxman Publications (P) Ltd., New Delhi.

COURSE OUTCOMES (CO):

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

CO1	Know the basic concept of ethics used in business
CO2	Understand the ethics followed by corporate Governance and CSR
CO3	Understand the ethics used in environmental Pollution of business
CO4	Know the purpose of ethics followed in Work place
CO5	Know the importance of ethics and used in Marketing, advertising and Consumer protection

MAPPING

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

H-High; M-Medium; L-Low

<table>
<tr><td>22UCOAL501</td><td colspan="2">ACC - I: BUSINESS FINANCE</td><td>SEMESTER – V</td></tr>
<tr><td colspan="4">Course Objectives
The course aims
• To impart knowledge on the significance of finance in business.
• To know the techniques of project management.</td></tr>
<tr><td colspan="4">Note: Question paper shall cover 100% theory</td></tr>
<tr><td colspan="4">Credits: 2</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Business Finance - Meaning - Concepts - Scope – Importance of Finance - Functions of Finance – Different Approaches to the Concept of Finance - Contents of Modern Finance Functions</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Financial Plan - Concepts - Objectives of Financial Plan - Significance – Limitations - Steps in Formulation of Financial Plan – Determinants of Financial Plan – Canons of Sound Financial Plan – Long term and Short-term Financial Plan</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Sources and Forms of Finance - Equity Shares - Preference Shares – Bonds - Debentures - Fixed Deposits - Features - Advantages – Disadvantages</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Capitalisation - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation - Under Capitalisation - Symptoms - Causes - Remedies - Watered Stock - Watered Stock Vs. Over Capitalisation</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Project Management - Preparation of Project Report - Appraisal of Project - Project Abandonment - PERT – CPM</td><td>CO5</td></tr>
<tr><td colspan="4">Text Book</td></tr>
<tr><td>1</td><td colspan="3">Raman. B. S. 2012. Financial Management. [First Edition]. United Publishers, Mangalore.</td></tr>
<tr><td colspan="4">Reference Books</td></tr>
<tr><td>1</td><td colspan="3">Pandey, I.M. 2010. Financial Management. [Ninth Edition]. Vikas Publishing House Pvt. Ltd. Noida (UP).</td></tr>
<tr><td>2</td><td colspan="3">Khan, M.Y. and Jain, P.K. 2010. Financial Management. [Second Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.</td></tr>
<tr><td>3</td><td colspan="3">Prasanna Chandra, N. 2010. Fundamentals of Financial Management. [Fourth 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	Understand the scope of and content of modern finance functions
CO2	Know the steps in formulation of financial plan effective
CO3	Gain the knowledge of various sources of finance
CO4	Understand the causes and remedies of capitalization in organizations
CO5	Know the importance of project management in companies

MAPPING

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

H-High; M-Medium; L-Low

22UCOAL502	ACC – I: MARKETING RESEARCH	SEMESTER – V

Course Objectives

The course aims

- To understand the various avenues of research in the marketing field
- To identify the recent innovation in the marketing field.

Credits: 2

UNIT	CONTENTS	CO
I	**Marketing Research** – Conceptual Framework – Nature – Scope – Importance – Difference Between Market Research and Marketing Research- Relationship Between other Disciplines	CO1
II	**Marketing Research Process** – Steps in Marketing Research – Problem Definition – Research Design – Data Analysis - Report Preparation - Characteristics of Good Marketing Research - Marketing Research Plan	CO2
III	**Product Research** – New Product Research – Generating Ideas - Idea Screening - Concept Development and Testing - Product Development – Test Marketing – Commercialization – Product Mix Research	CO3
IV	**Advertising Research** – Definition – Copy Testing – Pretesting – Post Tests – Media Selection Research – Print Media- Broadcast Media – Difficulties	CO4
V	**Sales Forecasting** – Sales analysis – Sales Potential – Methods – Direct Data Method – Corollary Data Method - Motivational Research – Nature – Kinds – Techniques of Motivation Research	CO5

Text Book

1	*Sharma D.D* 2013. **Marketing Research**. [Second Edition]. Sulthan Chand & Sons Publications., New Delhi

Reference Books

1	*Rajan Nair, N.* 2011. **Marketing Research.** [Fifth Edition]**.** S. Chand Co. Ltd., New Delhi.
2	*Sherlekar, S.A.* 2012. **Marketing Research**. [Second Edition]. Himalaya Publishing House, Mumbai.
3	*Memoria, C.B. Suri, R.K. and Satish Memoria*. 2009. **Marketing Research** [Third Edition]. Kitab Mahal Agencies, Allahabad.

COURSE OUTCOMES (CO)

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

CO1	Know the importance of marketing research and its different processes
CO2	Understanding the process of marketing research
CO3	Recognize a new product development
CO4	Learn the importance of advertising research for promoting the products
CO5	Apply the concept of sales promotion activates by forecasting and analyzing the sales.

MAPPING

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

H-High; M-Medium; L-Low

22UCOAL503	ACC – I: BUSINESS ENVIRONMENT	SEMESTER – V

Course Objectives

The course aims

- To make the student understand about the influence of environment on the function of business
- To know about legal and ethnological aspects of business environment.

Credits: 2

UNIT	CONTENTS	CO
I	**Business:** Meaning – Changing Concepts of Business – Objectives – **Business Environment** - Meaning – Nature – Significance - Types – Environmental Analysis – Process - Importance - Limitations – Techniques – Approaches.	CO1
II	**Political Environment:** Constitutional Environment – Characteristics - Federal System of the Government – Fundamental Rights and Duties – Economic Role of the Government – Government Business Relationship in India. **Culture and Business**: Characteristics - Elements – Cultural Heritage – Cultural Adaptation - Cultural Transmission - Impact of Culture on Business	CO2
III	**Economic Environment**: Economic System - Meaning - Basic Units – Characteristics - Functions – Types – **Natural Environment** - Meaning – Impact – Guidelines for Development of Natural Resources – **Technological Environment** – Meaning – Factors Governing Technological Environment – Impact - Technological Environment in India.	CO3
IV	**Global and International Environment:** Meaning – Nature – Essential Conditions – Indicators – Strategies for Globalization – Advantages – Disadvantages – Factors Favouring Globalization - Impact of Globalization on India – FDI – Concepts – Advantages – Disadvantages – Determinants – India's Policy towards FDI.	CO4
V	**Industrial Environment:** Meaning of Public Enterprises – Role of Public Sector in Indian Economy – Performance and Problems of Public Sector – Reforms and Challenges of Public Sector – Privatization – Advantages – Disadvantages - Disinvestment – Forms - National Investment Fund – Joint Sector – Advantages – Government Policy on Joint Sector – Balanced Regional Development.	CO5

Text Book

1	*Gupta, C.B.* 2017**. Business Environment**. [Tenth Revised Edition]. Sultan Chand and Sons, New Delhi
Reference Books	
1	*S. Sankaran***,** 2012. **Business Environment**, Margham Publications, Chennai.
2	*L.K. Aswathappa***,** 2009**. Essentials of Business Environment**. Himalaya Publishing House, Mumbai

COURSE OUTCOMES (CO)

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

CO1	Understand the concept, significance and changing dimensions of Business Environment
CO2	Gain insights on role of government on economic, culture and its impact on business.
CO3	Learn the functions of economic environment and technological developments in Business Environment
CO4	Know the emerging dimensions in globalisation and its concepts
CO5	Realize the importance of privatisation and the problems of public sector

MAPPING

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

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

Question Paper Pattern and Mark Distribution (For 75 marks)

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 (21UCSCOAP201)

Question Paper Pattern and Mark Distribution [Maximum Marks 60]

Question Paper Pattern

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

External Marks Distribution ***[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.