



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 2023– 2026)

**R2023**

**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 OBJECTIVE**

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

## **PROGRAMME OUTCOMES**

**PO1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study

**PO2: Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicative with others is using appropriate media: confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.

**PO3: Critical Thinking:** Capability to apply analytic thought to the body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.

**PO4: Problem Solving:** Capacity to extrapolate from what one has learnt and applies their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

**PO5: Analytical Reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.

**PO6: Research- related skill:** A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis, analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.

**PO7: Co-operation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.

**PO8: Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

**PO9: Reflective thinking:** Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

**PO10: Information/Digital Literacy:** Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.

**PO11: Self- directed learning:** ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

**PO12: Multicultural competence:** Possess knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

**PO13: Moral and Ethical awareness /reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

**PO14: Leadership readiness/qualities:** Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team

members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

**PO15: Life Long Learning:** Ability to acquire knowledge and skills, including “learning how to learn”, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.

## **PROGRAMME SPECIFIC OUTCOMES**

### **PSO1 – Placement:**

To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job-oriented courses which ensure them to sustain in the organisation level.

### **PSO2 – Contribution to Business World:**

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

### **PSO3 – Contribution to the Society:**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

## **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.<br>of<br>Inst. | Exam<br>Dur.<br>(Hrs.) | Maximum<br>Marks |    |       | Credit<br>Points |
|----------------------------------------|------------------------------------------------------|---------------------|------------------------|------------------|----|-------|------------------|
|                                        |                                                      |                     |                        | CA               | CE | Total |                  |
| First Semester                         |                                                      |                     |                        |                  |    |       |                  |
| Part I                                 |                                                      |                     |                        |                  |    |       |                  |
| 23UTAL101 /<br>23UHIL101/<br>23UFRL101 | Language –I<br>Tamil I / Hindi I /<br>French I       | 5                   | 3                      | 25               | 75 | 100   | 3                |
| Part II                                |                                                      |                     |                        |                  |    |       |                  |
| 23UENL101                              | General English I                                    | 5                   | 3                      | 25               | 75 | 100   | 3                |
| Part III                               |                                                      |                     |                        |                  |    |       |                  |
| 23UCOM101                              | DSC I: Financial Accounting I                        | 6                   | 3                      | 25               | 75 | 100   | 5                |
| 23UCOM102                              | DSC II: Principles of<br>Management                  | 5                   | 3                      | 25               | 75 | 100   | 5                |
|                                        | DSE I                                                | 5                   | 3                      | 25               | 75 | 100   | 3                |
| Part IV                                |                                                      |                     |                        |                  |    |       |                  |
| 23UCONM101                             | SEC I: NME – Business<br>Organization                | 2                   | 3                      | 25               | 75 | 100   | 2                |
| 23UCOFC101                             | FC - Element of Industry 4.0                         | 2                   | 3                      | 25               | 75 | 100   | 2                |
|                                        | Total                                                | 30                  |                        |                  |    | 700   | 23               |
| Second Semester                        |                                                      |                     |                        |                  |    |       |                  |
| Part I                                 |                                                      |                     |                        |                  |    |       |                  |
| 23UTAL201 /<br>23UHIL201/<br>23UFRL201 | Language – I<br>Tamil II / Hindi II /<br>French II   | 5                   | 3                      | 25               | 75 | 100   | 3                |
| Part II                                |                                                      |                     |                        |                  |    |       |                  |
| 23UENL201                              | General English II                                   | 5                   | 3                      | 25               | 75 | 100   | 3                |
| Part III                               |                                                      |                     |                        |                  |    |       |                  |
| 23UCOM201                              | DSC III: Financial Accounting<br>II                  | 6                   | 3                      | 25               | 75 | 100   | 5                |
| 23UCOM202                              | DSC IV: Business Law                                 | 6                   | 3                      | 25               | 75 | 100   | 5                |
|                                        | DSE II                                               | 4                   | 3                      | 25               | 75 | 100   | 3                |
| 23UCOELP201                            | DSE Practical I: Computer<br>Application in Business | 2                   | 3                      | 40               | 60 | 100   | 2                |
| Part IV                                |                                                      |                     |                        |                  |    |       |                  |
| 23UCONM201                             | SEC I: NME - Advertising                             | 2                   | 3                      | 25               | 75 | 100   | 2                |
|                                        | Total                                                | 30                  |                        |                  |    | 700   | 23               |

| Third Semester  |                                                      |           |   |    |    |            |           |
|-----------------|------------------------------------------------------|-----------|---|----|----|------------|-----------|
| Part I          |                                                      |           |   |    |    |            |           |
| 23UTALB301      | Language -I<br>Tamil III                             | 4         | 3 | 25 | 75 | 100        | 3         |
| Part III        |                                                      |           |   |    |    |            |           |
| 23UCOM301       | DSC V: Corporate Accounting                          | 6         | 3 | 25 | 75 | 100        | 5         |
| 23UCOM302       | DSC VI: Logistics and Supply Chain Management        | 5         | 3 | 25 | 75 | 100        | 5         |
| 23UCOM303       | DSC VII: Principles of Auditing                      | 5         | 3 | 25 | 75 | 100        | 4         |
| 23UMACOA301     | GEC- I: Business Mathematics and Operations Research | 4         | 3 | 25 | 75 | 100        | 4         |
| Part IV         |                                                      |           |   |    |    |            |           |
| 23UCOSB301      | SEC-II: Financial Services and Markets               | 3         | 3 | 25 | 75 | 100        | 2         |
| 23UVE301        | AECC II: Environmental Studies                       | 2         | 3 | 25 | 75 | 100        | 2         |
| Non-Credit      |                                                      |           |   |    |    |            |           |
| 23ULS301        | Non-Credit Courses<br>CCS- I                         | 1         | - | -  | -  | -          | -         |
|                 | <b>Total</b>                                         | <b>30</b> |   |    |    | <b>700</b> | <b>25</b> |
| Fourth Semester |                                                      |           |   |    |    |            |           |
| Part III        |                                                      |           |   |    |    |            |           |
| 23UTALB401      | Language -I<br>Tamil IV                              | 4         | 3 | 25 | 75 | 100        | 3         |
| Part III        |                                                      |           |   |    |    |            |           |
| 23UCOM401       | DSC VII: Advanced Corporate Accounting               | 6         | 3 | 25 | 75 | 100        | 5         |
| 23UCOM402       | DSC VIII: Company Law                                | 5         | 3 | 25 | 75 | 100        | 4         |
| 23UCOM403       | DSC IX: Modern Banking                               | 5         | 3 | 25 | 75 | 100        | 4         |
| 23UMACOA401     | GEC II: Business Statistics                          | 4         | 3 | 25 | 75 | 100        | 4         |
| Part IV         |                                                      |           |   |    |    |            |           |
| 23UCOSB401      | SEC-II: Fundamentals of Marketing                    | 3         | 3 | 25 | 75 | 100        | 2         |
| 23UVE401        | AECC II: Yoga                                        | 2         | 3 | 25 | 75 | 100        | 2         |
| Non Credit      |                                                      |           |   |    |    |            |           |
| 23ULS401        | Non Credit Courses<br>CCS- II                        | 1         | - | -  | -  | -          | -         |
|                 | <b>Total</b>                                         | <b>30</b> |   |    |    | <b>700</b> | <b>24</b> |

| <b>Fifth Semester</b> |                                              |           |   |    |    |             |            |
|-----------------------|----------------------------------------------|-----------|---|----|----|-------------|------------|
| <b>Part III</b>       |                                              |           |   |    |    |             |            |
| 23UCOM501             | DSC X: Cost Accounting                       | 6         | 3 | 25 | 75 | 100         | 5          |
| 23UCOM502             | DSC XI: Business Taxation                    | 5         | 3 | 25 | 75 | 100         | 4          |
| 23UCOM503             | DSC XII: Income Tax I                        | 5         | 3 | 25 | 75 | 100         | 4          |
| 23UCOM504             | DSC XIII: Accounting Software (Tally)        | 3         | 3 | 25 | 75 | 100         | 2          |
| 23UCOMP501            | DSC Practical I: Accounting Software (Tally) | 2         | 3 | 40 | 60 | 100         | 2          |
|                       | DSE III                                      | 5         | 3 | 25 | 75 | 100         | 4          |
| <b>Part IV</b>        |                                              |           |   |    |    |             |            |
| 23UCOSB501            | SEC-II: Business Research Methods            | 3         | 3 | 25 | 75 | 100         | 2          |
| <b>Part V</b>         |                                              |           |   |    |    |             |            |
| 23UCOE501             | Extension Activity                           | -         | - | -  | -  | -           | 2          |
| <b>Non Credit</b>     |                                              |           |   |    |    |             |            |
| 23UCOI501             | Internship (100% Internal Evaluation)        | -         | - | -  | -  | -           | -          |
| 23ULS501              | Non Credit Courses CCS- III                  | 1         | - | -  | -  | -           | -          |
|                       | <b>Total</b>                                 | <b>30</b> |   |    |    | <b>700</b>  | <b>25</b>  |
| <b>Sixth Semester</b> |                                              |           |   |    |    |             |            |
| <b>Part III</b>       |                                              |           |   |    |    |             |            |
| 23UCOM601             | DSC XIV: Management Accounting               | 5         | 3 | 25 | 75 | 100         | 5          |
| 23UCOM602             | DSC XV: Financial Management                 | 5         | 3 | 25 | 75 | 100         | 4          |
| 23UCOM603             | DSC XVI: Income Tax II                       | 5         | 3 | 25 | 75 | 100         | 4          |
| 23UCOMP601            | DSC Practical II: Commerce Practical         | 3         | 3 | 40 | 60 | 100         | 2          |
| 23UCOPR601            | Project and Viva- Voce                       | 3         | 3 | 40 | 60 | 100         | 3          |
|                       | DSE IV                                       | 5         | 3 | 25 | 75 | 100         | 4          |
| <b>Part IV</b>        |                                              |           |   |    |    |             |            |
| 23UCOSB601            | SEC II: Labour Laws                          | 3         | 3 | 25 | 75 | 100         | 2          |
| <b>Non Credit</b>     |                                              |           |   |    |    |             |            |
| 23ULS601              | Non Credit Courses CCS- IV                   | 1         | - | -  | -  | -           | -          |
|                       | <b>Total</b>                                 | <b>30</b> |   |    |    | <b>700</b>  | <b>24</b>  |
| <b>Grand Total</b>    |                                              |           |   |    |    | <b>4200</b> | <b>144</b> |

### DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) - I

Student shall select any one of the following subjects as Elective in First Semester

| S.No | Course Code | Semester | Name of the Course          |
|------|-------------|----------|-----------------------------|
| 1.   | 23UCOEL101  | I        | Business Communication      |
| 2.   | 23UCOEL102  | I        | Indian Economic Development |
| 3    | 23UCOEL103  | I        | Business Economics          |

### DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) - II

Student shall select any one of the following subjects as Elective in Second Semester

| S.No | Course Code | Semester | Name of the Course               |
|------|-------------|----------|----------------------------------|
| 1.   | 23UCOEL201  | II       | Business Environment             |
| 2.   | 23UCOEL202  | II       | Insurance and Risk Management    |
| 3    | 23UCOEL203  | II       | Computer Application in Business |

### DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) III

Student shall select any one of the following subjects as Elective in Fifth Semester

| S.No | Course Code | Semester | Course                      |
|------|-------------|----------|-----------------------------|
| 1.   | 23UCOEL501  | V        | Entrepreneurial Development |
| 2.   | 23UCOEL502  | V        | Capital Markets             |
| 3.   | 23UCOEL503  | V        | E- Business                 |

### DISCIPLINE SPECIFIC ELECTIVE COURSES (DSE) IV

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

| S.No | Course Code | Semester | Course                                     |
|------|-------------|----------|--------------------------------------------|
| 1.   | 23UCOEL601  | VI       | Human Resource Management                  |
| 2.   | 23UCOEL602  | VI       | Investment Analysis & Portfolio Management |
| 3.   | 23UCOEL603  | VI       | Digital Marketing                          |

### SKILL ENHANCEMENT COURSES I (NME)

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 Course    |
|------|-------------|----------|-----------------------|
| 1    | 23UCONM101  | I        | Business Organisation |
| 2    | 23UCONM201  | II       | Advertising           |

### ADDITIONAL CREDIT COURSES (ACC) - I

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

| S.No | Sem | Course Code | Name of the Subject              | Credits |
|------|-----|-------------|----------------------------------|---------|
| 1.   | IV  | 23UCOAL401  | Customer Relationship Management | 2       |
| 2.   | IV  | 23UCOAL402  | Organizational Behaviour         | 2       |
| 3.   | IV  | 23UCOAL403  | Business Ethics                  | 2       |
| 4.   | IV  |             | NPTEL, NSE, MOOC, SWAYAM         | 2       |
| 5.   | V   | 23UCOAL501  | Business Finance                 | 2       |
| 6.   | V   | 23UCOAL502  | Marketing Research               | 2       |
| 7.   | V   | 23UCOAL503  | 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 Course x Marks | Total Marks | Papers x Credits | Credits    |
|----------------|--------------------|----------------------|-------------|------------------|------------|
| <b>Part I</b>  | Language           | 4 x 100              | 400         | 4 x 3 Credits    | 12         |
| <b>Part II</b> | English            | 2 x 100              | 200         | 2 x 3 credits    | 6          |
|                | DSC                | 9 x 100              | 900         | 9 x 5 Credits    | 45         |
|                |                    | 7 x 100              | 700         | 7 x 4 credits    | 28         |
|                |                    | 1 x 100              | 100         | 1 x 2 credits    | 2          |
|                | DSC Practical      | 2 x 100              | 200         | 2 x 2 credits    | 4          |
|                | DSE                | 2 x 100              | 200         | 2 x 4 credits    | 8          |
|                |                    | 2 x 100              | 200         | 2 x 3 credits    | 6          |
|                | DSE Practical      | 1 x 100              | 100         | 1 x 2 Credits    | 2          |
|                | GEC                | 2 x 100              | 200         | 2 x 4 credits    | 8          |
|                | Project            | 1 x 100              | 100         | 1 x 3 credits    | 3          |
| <b>Part IV</b> | SEC                | 4 x 100              | 400         | 4 x 2 credits    | 8          |
|                | SEC (NMEC)         | 2 x 100              | 200         | 2 x 2 Credits    | 4          |
|                | Value Education    | 2 X 100              | 200         | 2 x 2 credits    | 4          |
|                | FC                 | 1 x 100              | 100         | 1 x 2 Credits    | 2          |
| <b>Part V</b>  | Extension Activity | -                    | -           | 1 x 2 credits    | 2          |
| <b>Total</b>   |                    | <b>42</b>            | <b>4200</b> |                  | <b>144</b> |

|                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UTAL101                                                                                                                                                                                                                                                                                                                               | Foundation Tamil I                                                                                                                                                                                                                                                                                                                                                                                                                                                 | SEMESTER – I           |            |
| <b>,g;ghlj;jpl;l;jpd; Nehf;fq;fshtd</b> <ul style="list-style-type: none"><li>• jkpo;nkhop ,yf;fpaq;fis mwpKfk; nra;jy;</li><li>• jw;fhy ,yf;fpag; Nghf;FfisAk; ,yf;fzq;fisAk; khztH mwpAkhW nra;J mtHfspd; gilg;ghw;wiyj; J}z;Ljy;</li><li>• jkpo; ,yf;fpak; rhHe;jNghl;b; NjHTfSf;F Vw;gfw;gpj;jy; eilKiwfis Nkw;nfhS;Sjy;.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |            |
| <b>Credits: 3</b>                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                                                                                                                             | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                | <b>kuGf; ftpij</b><br>1.ng.Re;judhH -jkpo;j; nja;ttzf;fk;<br>2.ghujpjhrd; - rpWj;ijNa ntspapy; th<br>3.ftpkzp -Gj;jUk; rpWtDk;<br>4.Kbaurd; - nkhop czHr;rp<br>5.fz;zjhrd; - Ml;ldj;jp Mjpke;jp-Mjpke;jp Gyk;gy;<br>6.Rujh-JiwKfk; (tpdhj;jhs;)<br>7.jkpo; xsp- fly;                                                                                                                                                                                               | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                                                                                                                               | <b>GJf;ftpj</b><br>1.mg;Jy; uFkhd; - tPl;Lf;nfhU kuk; tsHg;Nghk;<br>2.<NuhL jkpod;gd; - nrd;hpA+ ftpijfs; (1.fy;Y}hpapypUe;J-g.15> 2.rpiyf;F ntspNa-g.40> 3.maHe;j J}f;fj;jpy;-g.55><br>4.njhl;bKpd;-g.86> 5.jz;lidfis itj;J-g.100) (Nkw;fz;l njhlq;Fk; ftpijfs;).<br>3.ituKj;J -gpw;NrHf;if<br>4.K.Nkj;jh -thiokuk;<br>5.mwpTkjp -ts;Stk; gj;J<br>6.eh.Kj;Jf;FkhH -Mde;jahio kPl;Lfpwha;<br>7.RfpHjuhzp -rgpf;fg;gl;l Kj;jk;<br>8.,sk;gpiw -eP vOjKWf;Fk; vdJ moF | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                                                                                                                              | <b>rpWfijfs;</b><br>1.tha;r; nrhw;fs; - n[afhe;jd; (khiykaf;fk; njhFg;G)<br>2.fbjk; - GJikg;gpj;jd;<br>3.fU -ckh kNfj;thp<br>4.Ks;Kb -jp.[hdfpuhkd;<br>5.rpjwy;fs; - tpop.gh.,jaNte;jd;<br>6.fhfpj cwT-R.rKj;jpuk;                                                                                                                                                                                                                                                 | <b>10</b>              | <b>CO3</b> |

|                  |                                                                                                                                                                                                                                                                |    |     |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|                  | 7.tPl;bd; %iyapy; rikay; miw-mk;ig<br>8.(nkhop ngaHg;Gf; fij) Mz;ld; nrf;fht; - eha,f;fhur; rPkhl;b><br>re;jpah gjpg;gfk;.                                                                                                                                     |    |     |
| IV               | <b>,yf;fpa tuyhW (gy;yth fhyk;&gt; ehaf;fH fhyk;)</b><br>1.20-k; E}w;whz;L ftpQH ngUkf;fs;<br>2.ftpijapd; tifAk;> tsHr;rpAk;<br>3.jkpo; ciueilapd; Njhw;wKk; tsHr;rpAk;<br>4.jkpo;r; rpWfijapd; Njhw;wKk; tsHr;rpAk;<br>5.nkhopngaHg;Gfs; Njhw;wKk; tsHr;rpAk; | 10 | CO4 |
| V                | <b>nkhopj;jpwd; Nghl;b; NjHT</b><br>1.nghUs; nghjpe;j nrhw;nwhlH mik;jy;<br>2.XH vOj;J xU nkhop<br>3.Ntw;Wik cUGfs;<br>4.jpiz> ghy;> vz;> ,lk;<br>5.fiy; nrhy;yhf;fk;> nkhopngaHg;G                                                                            | 10 | CO5 |
| <b>Text Book</b> |                                                                                                                                                                                                                                                                |    |     |
| 1                | jkpo; ,yf;fpa tuyhW-rpw;gp.ghyRg;gpukzpad;                                                                                                                                                                                                                     |    |     |
| 2                | Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW-jkpoz;zy                                                                                                                                                                                                                    |    |     |
| 3                | Tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW-KidtH ghf;fpaNkhp                                                                                                                                                                                                          |    |     |

### COURSE OUTCOMES (CO)

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

|     |                                                                                                                    |
|-----|--------------------------------------------------------------------------------------------------------------------|
| CO1 | ghujpahH fhye;njhl;L jw;fhyg; GJf;ftpijfs; tiu ftpij ,yf;fpak;<br>mwpKfg;gLj;jg;gLtjhy; gilg;ghw;wy; jpwd; ngWjy;. |
| CO2 | GJf;ftpij tuyhw;wpid mwpe;Jnfhs;tH.                                                                                |
| CO3 | ,f;fhy ,yf;fpatifapidf; fw;gjd; %yk; gilg;ghf;fj; jpwidg; ngWtH.                                                   |
| CO4 | nkhopawpNthL rpe;jid;jpwd; mjpfhpj;jy;.                                                                            |
| CO5 | jkpo;nkhopiag; gpiaoapd;wp vOjTk;> Gjpaifiy; nrhw;fis cUthf;fTk; mwpe;J<br>nfhs;Sjy;.                              |

| 23UENL101                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | GENERAL ENGLISH I                                                                                                                                                                                          | SEMESTER - I           |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| <b>COURSE OBJECTIVES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                            |                        |     |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                            |                        |     |
| <ul style="list-style-type: none"><li>• To enable learners to acquire the linguistic competence necessarily required in various life situations.</li><li>• To help them understand the written text and able to use skimming, scanning skills.</li><li>• To assist them in creative thinking abilities.</li><li>• To enable them become better readers and writers</li><li>• To assist them in developing correct reading habits, silently, extensively and intensively</li></ul> |                                                                                                                                                                                                            |                        |     |
| <b>Credits: 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                            | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | CONTENTS                                                                                                                                                                                                   | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Poetry</b><br>1.1 A Patch of Land - Subramania Bharati<br>1.2 The Sparrow - Paul Laurence Dunbar<br>1.3 A Nation’s Strength - Ralph Waldo Emerson<br>1.4 Love Cycle - Chinua Achebe                     | 10                     | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Prose</b><br>2.1 JR - Harish Bhat<br>2.2 Us and Them - David Sedari<br>2.3 From Dress Your Family in Corduroy and Denim - David Sedari<br>2.4 Uncle Podger Hangs a Picture - Jerome K Jerome            | 10                     | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Short Stories</b><br>3.1 The Faltering Pendulum - Bhabani Bhattacharya<br>3.2 How I Taught my Grandmother to Read - Sudha Murthy<br>3.3 The Gold Frame - R.K. Laxman                                    | 10                     | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Language Competency</b><br>4.1 Vocabulary : Synonyms, Antonyms, Word Formation<br>4.2 Appropriate use of Articles and Parts of Speech<br>4.3 Error correction                                           | 10                     | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>English for Workplace</b><br>5.1 Self - Introduction, Greetings<br>5.2 Introducing others<br>5.3 Listening for General and Specific Information<br>5.4 Listening to and Giving Instructions /Directions | 10                     | CO5 |

| <b>Text Book</b>                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                                                            | Steel Hawk and other Stories by Bhattacharya, Bhabani, New Delhi: Sahitya Akademi, 1967                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 2                                                                                            | How I taught my Grandmother to Read and other Stories, Murthy, Sudha, Penguin Books, India, 2004                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Reference Books</b><br>(Latest Editions, and the style given must be strictly adhered to) |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1                                                                                            | English in use - A textbook for College Students (English ,Paper back, - T.Vijay Kumar, KDurga Bhavani, YL Srinivas                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 2                                                                                            | Practical English Usage - 4th Edition By Michael Swan                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 3                                                                                            | The Art of Civilized Conversation: A Guide to Expressing Yourself with Style and Grace -Margaret Shepherd, Penny Carter, (Illustrator), Sharon Hogan, 2005.                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Web Resources</b>                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 1                                                                                            | A patch of land by Subramania Bharati translated by Usha Rajagopalan : <a href="https://books.google.co.in/books?id=iSHvOmXuvLMC&amp;printsec=frontcover&amp;dq=subramania+bharati+poems&amp;hl=en&amp;newbks=1&amp;newbks_redir=0&amp;source=gb_mobile_search&amp;sa=X&amp;redir_esc=y#v=onepage&amp;q=subramania%20bharati%20poems&amp;f=false">https://books.google.co.in/books?id=iSHvOmXuvLMC&amp;printsec=frontcover&amp;dq=subramania+bharati+poems&amp;hl=en&amp;newbks=1&amp;newbks_redir=0&amp;source=gb_mobile_search&amp;sa=X&amp;redir_esc=y#v=onepage&amp;q=subramania%20bharati%20poems&amp;f=false</a> |
| 2                                                                                            | The Sparrow by Paul Laurence Dunbar <a href="https://poets.org/poem/sparrow-0">https://poets.org/poem/sparrow-0</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3                                                                                            | A Nation's Strength by Emerson <a href="https://poets.org/poem/nations-">https://poets.org/poem/nations-</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 4                                                                                            | Love Cycle by Chinua Achebe : <a href="https://www.best-poems.net/chinua-achebe/love-cycle.html">https://www.best-poems.net/chinua-achebe/love-cycle.html</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 5                                                                                            | JRD by Harish Bhat <a href="https://www.tata.com/newsroom/heritage/coffee-tea-jrd-tata-stories">https://www.tata.com/newsroom/heritage/coffee-tea-jrd-tata-stories</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 6                                                                                            | Us and Them by David Sedaris<br>From Dress Your Family in Corduroy and Denim <a href="https://legacy.npr.org/programs/morning/features/2004/jun/sedaris/usandthem.h">https://legacy.npr.org/programs/morning/features/2004/jun/sedaris/usandthem.h</a>                                                                                                                                                                                                                                                                                                                                                                 |
| 7                                                                                            | Uncle Podger Hangs a Picture: <a href="http://rosyhunt.blogspot.com/2013/01/uncle-podger-hangs-picture.html">http://rosyhunt.blogspot.com/2013/01/uncle-podger-hangs-picture.html</a>                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 8                                                                                            | The Gold Frame: <a href="https://fybaenglish.blogspot.com/2018/12/the-gold-frame-r-k-laxman.html">https://fybaenglish.blogspot.com/2018/12/the-gold-frame-r-k-laxman.html</a>                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM101                                                                                                                                                                                                                                                                                                                                                                                                                                                  | DSC I: FINANCIAL ACCOUNTING I                                                                                                                                                                                                                                                                                                                                                                                      | SEMESTER - I           |     |
| <b>COURSE OBJECTIVES:</b><br>The course aims <ul style="list-style-type: none"><li>• To understand the basic accounting concepts and standards.</li><li>• To know the basis for calculating business profits.</li><li>• To familiarize with the accounting treatment of depreciation.</li><li>• To learn the methods of calculating profit for single entry system.</li><li>• To gain knowledge on the accounting treatment of insurance claims.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                    |                        |     |
| <b>Credits: 5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                                                                                                                                                                                                                                                       | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                                           | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Fundamentals of Financial Accounting:</b> Financial Accounting - Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance - Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - Need and Preparation.                                                        | 10                     | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Final Accounts:</b> Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.                                                                                                                                                                                                                 | 10                     | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>Depreciation and Bills of Exchange:</b> Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method - Units of Production Method - Cost Model vs Revaluation. <b>Bills of Exchange</b> - Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate. | 10                     | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Accounting from Incomplete Records - Single Entry System:</b> Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method.                                                                                                  | 10                     | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Royalty and Insurance Claims:</b> Meaning - Minimum Rent - Short Working - Recoupment of Short Working - Lessor and Lessee - Sublease - Accounting Treatment. <b>Insurance Claims</b> -Calculation of Claim Amount-Average Clause (Loss of Stock only).                                                                                                                                                         | 10                     | CO5 |

### Textbooks

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

### Reference Books

|    |                                                                                                                 |
|----|-----------------------------------------------------------------------------------------------------------------|
| 1. | Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.                                 |
| 2. | Tulsian: Advanced Accounting, Tata McGraw Hills, Noida.                                                         |
| 3. | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.                                    |
| 4. | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.                                        |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |

### NOTE: Latest Edition of Textbooks May be Used

### Web Resources

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

### COURSE OUTCOMES (CO)

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

|     |                                                                                                          |
|-----|----------------------------------------------------------------------------------------------------------|
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements                       |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns                              |
| CO3 | Analyse the various methods of providing depreciation                                                    |
| CO4 | Evaluate the methods of calculation of profit                                                            |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |

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

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | H          | M          | H          | H          | M          | H          | M          | M          | H           | M           | M           |
| <b>CO2</b> | H          | M          | H          | H          | H          | M          | M          | M          | H           | M           | M           |
| <b>CO3</b> | H          | M          | H          | H          | H          | M          | M          | M          | H           | M           | M           |
| <b>CO4</b> | H          | M          | H          | H          | M          | M          | M          | M          | H           | M           | M           |
| <b>CO5</b> | H          | M          | H          | H          | H          | M          | M          | M          | H           | M           | M           |

H – Strong, M- Medium, L- Low

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| 23UCOM102                                                                                                                                                                                                                                                                                                                                                                                                                                                          | DSC II: PRINCIPLES OF MANAGEMENT                                                                                                                                                                                                                                                                                                                                                                 | SEMESTER - I           |            |
| <b>COURSE OBJECTIVES:</b><br>The course aims <ul style="list-style-type: none"><li>• To understand the basic management concepts and functions</li><li>• To know the various techniques of planning and decision making</li><li>• To familiarize with the concepts of organisation structure</li><li>• To gain knowledge about the various components of staffing</li><li>• To enable the students in understanding the control techniques of management</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                  |                        |            |
| <b>Credits: 5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                                                  | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Introduction to Management:</b> Meaning- Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art -Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties and Responsibilities. | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Planning:</b> Planning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.                                                                               | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Organizing:</b> Meaning - Definitions - Nature and Scope - Characteristics -Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management.                                                                            | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Staffing:</b> Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test-Interview- Training: Need - Types- Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Degree Performance Appraisal - Work from Home - Managing Work from Home [WFH].                        | <b>10</b>              | <b>CO4</b> |

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|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| V | <b>Directing:</b> Motivation –Meaning – Theories – Communication – Types –Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature – Types and Theories of Leadership – Styles of Leadership – Qualities of a Good Leader – Successful Women Leaders – Challenges Faced by Women in Workforce – Supervision.<br><b>Co-ordination and Control:</b> Co-ordination – Meaning – Techniques of Co-ordination. <b>Control</b> – Characteristics – Importance – Stages in the Control Process – Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | 10 | CO5 |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|

### Textbooks

|    |                                                                                                   |
|----|---------------------------------------------------------------------------------------------------|
| 1. | Gupta. C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.             |
| 2. | Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.             |
| 3. | P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.                     |
| 4. | L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.                         |
| 5. | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. |

### Reference Books

|    |                                                                                                                                       |
|----|---------------------------------------------------------------------------------------------------------------------------------------|
| 1. | K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai                                                          |
| 2. | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.                                |
| 3. | Griffin, Management principles and applications, Cengage learning, India.                                                             |
| 4. | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.                                                                  |
| 5. | Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. |

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

### Web Resources

|    |                                                                                                                                                                                                                   |
|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | <a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>                                                                                               |
| 2. | <a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>                                                                               |
| 3. | <a href="https://www.businessmanagementideas.com/notes/management- notes/ coordination/ coordination/21392">https://www.businessmanagementideas.com/notes/management- notes/ coordination/ coordination/21392</a> |

### COURSE OUTCOMES (CO)

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

|     |                                                                                       |
|-----|---------------------------------------------------------------------------------------|
| CO1 | Demonstrate the importance of principles of management.                               |
| CO2 | Paraphrase the importance of planning and decision making in an organization.         |
| CO3 | Comprehend the concept of various authorizes and responsibilities of an organization. |
| CO4 | Enumerate the various methods of Performance appraisal                                |
| CO5 | Demonstrate the notion of directing, co-coordination and control in the management.   |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | H   | H   | M   | M   | M   | H    | M    | H    |
| CO2 | H   | M   | H   | H   | M   | M   | M   | M   | H    | M    | M    |
| CO3 | H   | M   | M   | H   | M   | M   | M   | L   | H    | M    | M    |
| CO4 | H   | M   | M   | H   | M   | M   | M   | M   | H    | M    | M    |
| CO5 | H   | M   | H   | H   | M   | M   | M   | L   | H    | M    | M    |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOEL101                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | DSE I: BUSINESS COMMUNICATION                                                                                                                                                                                                                                                                                                                                                                                                                                                | SEMESTER - I           |            |
| <b>COURSE OBJECTIVES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |            |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |            |
| <ul style="list-style-type: none"><li>• To enable the students to know about the principles, objectives and importance of communication in commerce and trade.</li><li>• To develop the students to understand about trade enquiries</li><li>• To make the students aware about various types of business correspondence.</li><li>• To develop the students to write business reports.</li><li>• To enable the learners to update with various types of interviews</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                        |            |
| <b>Credits: 3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Introduction to Business Communication:</b> Definition - Meaning - Importance of Effective Communication - Modern Communication Methods - Barriers to Communication - E-Communication - Business Letters: Need - Functions - Essentials of Effective Business Letters - Layout.                                                                                                                                                                                           | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Trade Enquiries:</b> Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circulars.                                                                                                                                                                                                                                                                                            | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>Banking and Insurance Correspondence:</b> Banking Correspondence - Types - Structure of Banking Correspondence - Elements of a Good Banking Correspondence - Insurance - Meaning and Types - Insurance Correspondence - Difference between Life and General Insurance - Meaning of Fire Insurance - Kinds - Correspondence Relating to Marine Insurance - Agency Correspondence - Introduction - Kinds - Stages of Agent Correspondence - Terms of Agency Correspondence. | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Secretarial Correspondence:</b> Company Secretarial Correspondence - Introduction - Duties of Secretary - Classification of Secretarial Correspondence - Specimen Letters - Agenda and Minutes of Report Writing - Introduction - Types of Reports - Preparation of Report Writing.                                                                                                                                                                                       | <b>10</b>              | <b>CO4</b> |

|   |                                                                                                                                                                                                       |    |     |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| V | <b>Interview Preparation:</b> Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of Various Types of Interviews - Creating and Maintaining Digital Profile. | 10 | CO5 |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|

**Textbooks**

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

**Reference Books**

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

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

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

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

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | H   | M   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO2 | H   | H   | M   | H   | M   | M   | M   | H   | M    | M    | M    |
| CO3 | H   | H   | M   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO4 | H   | H   | M   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO5 | H   | H   | M   | H   | M   | M   | M   | M   | M    | M    | M    |

H - Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                      |                 |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UCOEL102                                                                                                                                                                                                                                                                                                                                                                                 | DSE I: INDIAN ECONOMIC DEVELOPMENT                                                                                                                                                                                                                                                                                                                                                                   | SEMESTER - I    |     |
| COURSE OBJECTIVES:                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                      |                 |     |
| The course aims                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                      |                 |     |
| <ul style="list-style-type: none"><li>• To understand the concepts of Economic growth and development</li><li>• To know the features and factors affecting economic development</li><li>• To gain understanding about the calculation of national income</li><li>• To examine the role of public finance in economic development</li><li>• To understand the causes of inflation</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                      |                 |     |
| Credits: 3                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                      | Total Hours: 50 |     |
| UNIT                                                                                                                                                                                                                                                                                                                                                                                       | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                             | Hrs             | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                                          | <b>Economic Development and Growth:</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure - Factors Affecting Economic Development.                                        | 10              | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                                         | <b>Classification of Nations on the Basis of Development:</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development - Theories of Demographic Transition. Human Resource Development and Economic Development                                                                                                                                        | 10              | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                                        | <b>National Income:</b> Meaning, Importance, National Income - Concept, Types of Measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare.                                                                                                                                                         | 10              | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                                         | <b>Public Finance:</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect Taxes, Impact and Incidence of Taxation, Public Expenditure - Classification and Canons of Public Expenditure, Public Debt - Need, Sources and Importance, Budget-Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing. | 10              | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                                                          | <b>Money Supply:</b> Theories of Money and Its Supply, Types of Money - Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index - CPI and WPI, Role of Fiscal Policy in Controlling Money Supply.                                                                                                                                  | 10              | CO5 |

| <b>Textbooks</b>                                     |                                                                                           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 1.                                                   | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi                                     |
| 2.                                                   | V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai                 |
| 3.                                                   | Remesh Singh, Indian Economy, McGraw Hill, Noida.                                         |
| 4.                                                   | Nitin Singhania, Indian Economy, McGraw Hill, Noida.                                      |
| 5.                                                   | Sanjeverma, The Indian Economy, unique publication, Shimla.                               |
| <b>Reference Books</b>                               |                                                                                           |
| 1.                                                   | Ghatak Subrata: Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2.                                                   | Sukumoy Chakravathy: Development Planning- Indian Experience, OUP, New Delhi.             |
| 3.                                                   | Ramesh Singh, Indian Economy, McGraw Hill, Noida.                                         |
| 4.                                                   | Mier, Gerald M: Leading issues in Economic Development, OUP, New Delhi.                   |
| 5.                                                   | Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                           |
| <b>Web Resources</b>                                 |                                                                                           |
| 1.                                                   | <a href="http://www.jstor.org">http://www.jstor.org</a>                                   |
| 2.                                                   | <a href="http://www.indiastat.com">http://www.indiastat.com</a>                           |
| 3.                                                   | <a href="http://www.epw.in">http://www.epw.in</a>                                         |

### **COURSE OUTCOMES (CO)**

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

|     |                                                                        |
|-----|------------------------------------------------------------------------|
| CO1 | Elaborate the role of State and Market in Economic Development         |
| CO2 | Explain the Sectorial contribution to National Income                  |
| CO3 | Illustrate and Compare National Income at constant and current prices. |
| CO4 | Describe the canons of public expenditure                              |
| CO5 | Understand the theories of money and supply                            |

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

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | H          | M          | M          | H          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO2</b> | H          | M          | H          | H          | M          | M          | M          | M          | M           | H           | M           |
| <b>CO3</b> | H          | M          | H          | H          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO4</b> | H          | M          | H          | H          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO5</b> | H          | M          | H          | H          | M          | M          | M          | M          | M           | M           | M           |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UCOEL103                                                                                                                                                                                                                                                                                                                                                                  | DSE I: BUSINESS ECONOMICS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | SEMESTER - I    |     |
| COURSE OBJECTIVES:                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |     |
| The course aims                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |     |
| <ul style="list-style-type: none"><li>To understand the approaches to economic analysis</li><li>To know the various determinants of demand</li><li>To gain knowledge on concept and features of consumer behaviour</li><li>To learn the laws of variable proportions</li><li>To enable the students to understand the objectives and importance of pricing policy</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |     |
| Credits: 3                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Total Hours: 50 |     |
| UNIT                                                                                                                                                                                                                                                                                                                                                                        | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Hrs             | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                           | <b>Introduction to Economics:</b> Introduction to Economics - Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition - Scope and Importance of Business Economics - Concepts: Production Possibility Frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Incremental and Marginal Concepts - Time and Discounting Principles - Concept of Efficiency - Business Cycle: Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, | 10              | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                          | <b>Demand &amp; Supply Functions:</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.                                                                                                                                                                             | 10              | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                         | <b>Consumer Behaviour:</b> Consumer Behaviour - Meaning, Concepts and Features - Law of Diminishing Marginal Utility - Equi - Marginal Utility - Cardinal and Ordinal Concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties - Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.          | 10              | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                          | <b>Theory of Production:</b> Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable                                                                                                                                                                                                                                                                                                                                                           | 10              | CO4 |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |     |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|   | Proportion – Laws of Returns to Scale - Difference between Laws of Variable Proportion and Returns to Scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies – Producer's Equilibrium.                                                                                                                                                                                                                                                               |    |     |
| V | <b>Market Structure:</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its Importance, Pricing Methods and Objectives – Price Determination under Monopoly, Kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve. | 10 | CO5 |

| Textbooks                                            |                                                                                             |
|------------------------------------------------------|---------------------------------------------------------------------------------------------|
| 1.                                                   | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.              |
| 2.                                                   | C.M. Chaudhary, Business Economics - RBSA Publishers - Jaipur- 03.                          |
| 3.                                                   | Aryamala.T, Business Economics, Vijay Nocole, Chennai.                                      |
| 4.                                                   | T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.                         |
| 5.                                                   | D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.                        |
| Reference Books                                      |                                                                                             |
| 1.                                                   | S.Shankaran, Business Economics - Margham Publications, Chennai.                            |
| 2.                                                   | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. |
| 3.                                                   | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia            |
| 4.                                                   | Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.         |
| 5.                                                   | Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.     |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                             |

| Web Resources |                                                                                                                                                                                                                               |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | <a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>                                                                                                       |
| 2             | <a href="https://www.icsi.edu/">https://www.icsi.edu/</a>                                                                                                                                                                     |
| 3             | <a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a> |

### COURSE OUTCOMES (CO)

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

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

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | M   | M   | M   | M   | M   | L    | M    | M    |
| CO2 | H   | M   | H   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO3 | H   | M   | H   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO4 | H   | M   | M   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO5 | H   | M   | H   | H   | M   | M   | M   | M   | M    | M    | M    |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                |              |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----|
| 23UCONM101                                                                                                                                                                                                                                                                                                                                                                                                                                                       | SEC I: NME - BUSINESS ORGANIZATION                                                                                                                                                                                             | SEMESTER - I |     |
| COURSE OBJECTIVES:                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                |              |     |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                |              |     |
| <ul style="list-style-type: none"><li>Understand business, profession, organization, social responsibilities and business ethics.</li><li>Explore business forms, distinguish public and private sectors.</li><li>Comprehend industry location factors, analyze large-scale operation advantages.</li><li>Familiarize with stock exchanges, understand business combinations.</li><li>Understand trade associations and chambers of commerce in India.</li></ul> |                                                                                                                                                                                                                                |              |     |
| Credits: 2                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                | Hours: 25    |     |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Contents                                                                                                                                                                                                                       | Hrs          | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Business</b> - Meaning and Types - Profession - Meaning and Importance of Business Organization - Social Responsibilities of Business – Business Ethics.                                                                    | 5            | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Forms of Business Organization</b> - Sole Trader - Partnership - Joint Hindu Family - Joint Stock Companies - Co-operative Societies - Public Utilities and Public Enterprises - Public Sector vs. Private Sector.          | 5            | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>Location of Industry</b> - Factors Influencing Location - Size of Industry - Optimum Firm - Advantages of Large - Scale Operation - Limitation of Small Scale Operation - Industrial Estates - District Industries Centres. | 5            | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>Stock Exchange</b> - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India                                                          | 5            | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Trade Association</b> - Chamber of Commerce - Functions - Objectives -Working in India.                                                                                                                                     | 5            | CO5 |

|                                                      |                                                                             |
|------------------------------------------------------|-----------------------------------------------------------------------------|
| <b>Textbooks</b>                                     |                                                                             |
| 1.                                                   | Business organisation and management, Publisher: P. Allan (January 1, 1978) |
| <b>Reference Books</b>                               |                                                                             |
| 1.                                                   | Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.                |
| 2.                                                   | Prakash & Jagedesh, Business organization & Management.                     |
| 3.                                                   | Reddy & Gulshar, Principles of Business Organization & Management           |
| 4.                                                   | Vasudevan & Radhasivam, Business Organization.                              |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                             |

| Web Resources |                                                                                                                                                                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.            | <a href="https://www.vedantu.com/commerce/forms-of-business-organizations">https://www.vedantu.com/commerce/forms-of-business-organizations</a>                                                                                                             |
| 2.            | <a href="https://ncert.nic.in/textbook/pdf/kebs102.pdf">https://ncert.nic.in/textbook/pdf/kebs102.pdf</a>                                                                                                                                                   |
| 3.            | <a href="https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e">https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e</a> |

### COURSE OUTCOMES (CO)

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

|     |                                                                                                                                                    |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Differentiate business types, evaluate business organization's importance, and analyze ethical considerations in business.                         |
| CO2 | Compare forms of business organizations, assess public and private sector advantages and disadvantages                                             |
| CO3 | Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.       |
| CO4 | Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects                                         |
| CO5 | Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | H   | H   | 2   | H   | M   | H   | H   | H    | M    | M    |
| CO2 | H   | M   | M   | H   | M   | M   | M   | M   | H    | M    | H    |
| CO3 | H   | H   | H   | M   | H   | M   | H   | H   | H    | M    | M    |
| CO4 | H   | H   | H   | M   | M   | M   | M   | M   | H    | M    | M    |
| CO5 | H   | H   | H   | H   | H   | M   | H   | H   | H    | M    | H    |

H - Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                               |              |                  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------|
| 23UCOFC101                                                                                                                                                                                                                                                                                                                                     | FC - ELEMENTS OF INDUSTRY 4.0                                                                                                                                                                 | SEMESTER – I |                  |
| <b>COURSE OBJECTIVES:</b>                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                               |              |                  |
| The course aims                                                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                               |              |                  |
| <ul style="list-style-type: none"><li>• Learn the essentials of Industry 4.0</li><li>• Understand the need and applications of Artificial Intelligence</li><li>• Set a base for big data and Internet of Things</li><li>• Familiarize the applications and tools of Industry4.0</li><li>• Train on the skills required by industries</li></ul> |                                                                                                                                                                                               |              |                  |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                               |              | <b>Hours: 25</b> |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                    | <b>Contents</b>                                                                                                                                                                               | <b>Hrs</b>   | <b>CO</b>        |
| I                                                                                                                                                                                                                                                                                                                                              | <b>Introduction To Industry 4.0:</b> Industry: Meaning- Types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0.                                         | 5            | CO1              |
| II                                                                                                                                                                                                                                                                                                                                             | <b>Artificial Intelligence:</b> Artificial Intelligence: History of AI - Foundations of AI - The AI Environment - Challenges of AI.                                                           | 5            | CO2              |
| III                                                                                                                                                                                                                                                                                                                                            | <b>Big Data:</b> Big Data: Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications.                                         | 5            | CO3              |
| IV                                                                                                                                                                                                                                                                                                                                             | <b>IoT:</b> Internet of Things (IoT): Introduction to IoT – Applications of IoT: Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics. | 5            | CO4              |
| V                                                                                                                                                                                                                                                                                                                                              | <b>Impact of Industry 4.0:</b> Impact of Industry 4.0 on Society, Business, Government and People. Framework for Aligning Education with Industry 4.0.                                        | 5            | CO5              |

| Textbooks       |                                                                                                                                            |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------|
| 1.              | Seema Acharya J, Subhashini Chellappan, (2019) "Big Data and Analytics", 2 <sup>nd</sup> Edition, Wiley Publication, New Delhi.            |
| 2.              | Russel S, Norvig P (2010), "Artificial Intelligence: A Modern approach", 3 <sup>rd</sup> Edition, Prentice Hall, New York.                 |
| 3.              | Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications |
| Reference Books |                                                                                                                                            |
| 1.              | Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, "Big Data for Dummies", John Wiley & Sons, Inc.                                  |
| 2.              | Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.                                                    |

| Web Resources |                                                                                                                                                                                                           |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.            | <a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf</a>                                               |
| 2.            | <a href="https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1">https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1</a> |
| 3.            | <a href="https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf">https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf</a>                                                                     |

### COURSE OUTCOMES (CO)

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

|     |                                                     |
|-----|-----------------------------------------------------|
| CO1 | Define and explain the technologies of industry 4.0 |
| CO2 | Analyze and apply AI in the relevant sector         |
| CO3 | Summarize the characteristics of big data           |
| CO4 | Apply the tools of Industry 4.0                     |
| CO5 | Adapt to the changing needs of the industry         |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | H   | M   | H   | M   | H   | H   | H   | M    | M    | H    |
| CO2 | H   | M   | H   | 2   | M   | M   | M   | H   | M    | H    | H    |
| CO3 | H   | H   | H   | H   | M   | H   | H   | H   | M    | M    | H    |
| CO4 | M   | M   | M   | M   | M   | M   | M   | H   | M    | M    | M    |
| CO5 | H   | H   | H   | H   | M   | H   | H   | H   | M    | H    | H    |

H – Strong, M- Medium, L- Low

| 23UTAL201                                                                                                                                                                                     |                                                                                                                                                                                                          | Foundation Tamil II |  | Semester - II |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--|---------------|-----|
| ,g;ghlj;jpl;l;jpd; Nehf;fq;fshtd                                                                                                                                                              |                                                                                                                                                                                                          |                     |  |               |     |
| <ul style="list-style-type: none"><li>• rka ,yf;fpaq;fisAk; rpw;wpyf;fpaq;fisAk; khztHfSf;F mwpKfg;gLj;Jjy;.</li><li>• nkhopj;jpwidAk; rpWfij ,yf;fpatbtj;ijAk; khztHf;F czHj;Jjy;.</li></ul> |                                                                                                                                                                                                          |                     |  |               |     |
| Credits: 3                                                                                                                                                                                    |                                                                                                                                                                                                          |                     |  | Hours: 50     |     |
| Unit                                                                                                                                                                                          | Contents                                                                                                                                                                                                 |                     |  | Hrs           | CO  |
| I                                                                                                                                                                                             | <b>gf;jp ,yf;fpak;</b><br>1.jpUehTf;furH Njthuk; - ehkhHf;Fk; Fbay;Nyhk; vdj; njhlq;Fk; gjpfk; (10 ghly;fs;)<br>2. Mz;lhs; - jpUg;ghit (Kjy; 10 ghRuk;)                                                  |                     |  | 10            | CO1 |
| II                                                                                                                                                                                            | <b>gpwgf;jp ,yf;fpaq;fs;</b><br>1. ts;syhH –mUs; tpsf;fkhiy (Kjy; 10 ghly;fs;)<br>2.vr;.V.fpUl;bzg;gps;is - ,ul;rzpakNdhfuk; - ghy;a gpuhHj;jid<br>3.Fzq;Fb k];jhd; rhfpG – guhguf;fz;zp (Kjy; 10 fz;zp) |                     |  | 10            | CO2 |
| III                                                                                                                                                                                           | <b>rpw;wpyf;fpaq;fs;</b><br>1.jkpo;tpL J}J (Kjy; 20fz;zp)<br>2.jpUf;Fw;whyf; FwtQ;rp – Fwj;jpkiytsk; \$Wjy;<br>3.Kf;\$ly; gs;S – ehl;L tsk;                                                              |                     |  | 10            | CO3 |
| IV                                                                                                                                                                                            | <b>,yf;fpa tuyhW (gy;ytH fhyk;&gt; ehaf;fH fhyk;)</b><br>1.gd;dpU jpUKiwfs;<br>2.ehyhapuj; jpt;tpag; gpuge;jk;<br>3.jpUklq;fspd; jkpo;g;gzp<br>4.rpw;wpyf;fpaq;fs;<br>5.irt rpj;jhe;j rhj;jpuq;fs;       |                     |  | 10            | CO4 |
| V                                                                                                                                                                                             | <b>nkhopj;jpwd; Nghl;bj; NjHT</b><br>1.njhlH tiffs;<br>2.kuGj;njhlH> gonkhopfs;<br>3.gpwnkhopr; nrhw;fisf; fisjy;<br>4.t*cr;nrhw;fs; ePf;Fjy;<br>5.,yf;fzf; Fwpg;G mwpjy;                                |                     |  | 10            | CO5 |

| Textbooks |                                                          |
|-----------|----------------------------------------------------------|
| 1.        | jkpo; ,yf;fpatuyhW – rpw;gp.ghyRg;gpukzpad;              |
| 2.        | Gjpa Nehf;fpy; jkpo; ,yf;fpatuyhW – jkpoz;zy;            |
| 3.        | Tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW – Kidth ghf;fpaNkhp. |



## COURSE OUTCOMES (CO)

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

|     |                                                                                                   |
|-----|---------------------------------------------------------------------------------------------------|
| CO1 | gf;jp ,yf;fpaq;fisf; fw;gjd; %yk; gf;jp newpapidAk;> rkaey;ypzf;fj;ijAk; njhpe;J gpd;gw;WtH.      |
| CO2 | rpw;wpyf;fpaq;fspd; top ,yf;fpar; RitapidAk; gz;ghl;LmwptpidAk; ngWjy;.                           |
| CO3 | gl;lg; gbg;gpiddg; gbf;Fk;NghNj ngUk;ghd;ikahd jkpo; ,yf;fpaq;fs; Fwpj;j mwptpidg; ngWtH.         |
| CO4 | jkpo;r; r%fg; gz;ghl;L tuyhw;wpid ,yf;fpaq;fs; thapyhf mwptH.                                     |
| CO5 | Nghl;bj; NjHTfspy; ntw;wp ngWtjw;Fj; jkpo;g; ghl;j;pidg; gad;nfhs;Sk; tifapy; Vw;w gapw;rp ngWtH. |

|                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------|
| 23UENL201                                                                                                                                                                                                                                                                                                 | GENERAL ENGLISH II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | SEMESTER – II          |           |
| <b>Course Objectives:</b> <ul style="list-style-type: none"><li>• To enable the students to develop their comprehensive skill.</li><li>• To make the students to know about Communication skills.</li><li>• To make the students to practice the forms and functions of Grammar and Vocabulary.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |           |
| <b>Credits:3</b>                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Total Hours: 50</b> |           |
| <b>UNIT</b>                                                                                                                                                                                                                                                                                               | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Hrs</b>             | <b>CO</b> |
| I                                                                                                                                                                                                                                                                                                         | <b>Unit I</b><br><b>1. Listening :</b> <ul style="list-style-type: none"><li>a. Listening &amp; responding to complaints</li><li>b. Listening to problem &amp; offering solution</li></ul> <b>2. Speaking:</b> <ul style="list-style-type: none"><li>a. Opening conversation</li><li>b. Turn taking</li><li>c. Closing conversation</li></ul> <b>3. Reading:</b> <ul style="list-style-type: none"><li>a. Types of Reading<ul style="list-style-type: none"><li>i. Intensive reading</li><li>ii. Extensive reading</li></ul></li></ul> <b>4. Writing:</b> <ul style="list-style-type: none"><li>a. Effective use of SMS</li><li>b. E-mail message</li></ul> <b>5. Grammar in Context &amp; Vocabulary:</b> <ul style="list-style-type: none"><li>a. Regular &amp; irregular verbs</li><li>b. Tenses</li></ul> Vocabulary: <ul style="list-style-type: none"><li>a. Homophones</li><li>b. Homonyms</li></ul> | 10                     | CO1       |
| II                                                                                                                                                                                                                                                                                                        | <b>Unit II</b><br><b>1. Listening :</b> <ul style="list-style-type: none"><li>a. Listening to Mass Media Documentaries</li></ul> <b>2. Speaking:</b> <ul style="list-style-type: none"><li>a. Asking Directions</li><li>b. Giving Directions</li></ul> <b>3. Reading:</b> <ul style="list-style-type: none"><li>a. Reading Newspaper Article</li><li>b. Reading a Short Story</li><li>c. Reading Comprehension</li></ul> <b>4. Writing:</b> <ul style="list-style-type: none"><li>a. Writing a Review</li></ul>                                                                                                                                                                                                                                                                                                                                                                                             | 10                     | CO2       |

|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |    |     |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|     | <p>b. Report Writing</p> <p><b>5. Grammar in Context &amp; Vocabulary:</b></p> <p>a. Types of Sentence &amp; Sentence Pattern</p> <p>Vocabulary:</p> <p>Commonly Mispelt words</p>                                                                                                                                                                                                                                                                                                                                                      |    |     |
| III | <p><b>Unit III</b></p> <p><b>1. Listening :</b></p> <p>a. Tonal Variation</p> <p><b>2. Speaking:</b></p> <p>a. Conversation Skill of Stress, Intonation, Pronunciation and Meaning</p> <p><b>3. Reading:</b></p> <p>a. Speed Reading : Skimming</p> <p><b>4. Writing:</b></p> <p>a. Writing Instructions</p> <p>b. Drafting Forms(Aadhar Enrolment Update form and Postal form)</p> <p><b>5. Grammar in Context &amp; Vocabulary:</b></p> <p>Voice (Active and Passive)</p> <p>Vocabulary:</p> <p>American English, British English</p> | 10 | CO3 |
| IV  | <p><b>Unit IV</b></p> <p><b>1.Listening :</b></p> <p>a. Telephonic Conversation</p> <p>b. Telephonic Etiquette</p> <p><b>2.Speaking:</b></p> <p>a. Interview skills – Mock Interview</p> <p>b. Role play</p> <p><b>3.Reading:</b></p> <p>a. Scanning: Job Advertisement</p> <p><b>4.Writing:</b></p> <p>a. Job Cover Letter</p> <p>b. Resume</p> <p><b>5.Grammar in Context &amp; Vocabulary:</b></p> <p>Numerical Adjectives</p> <p>Vocabulary:</p> <p>Abbreviations &amp; Acronyms</p>                                                | 10 | CO4 |
| V   | <p><b>Unit V</b></p> <p><b>1.Listening :</b></p> <p>a. Listening to TED Talks</p> <p><b>2.Speaking:</b></p> <p>a. Group Discussion</p> <p>b. Types of Group Discussion</p>                                                                                                                                                                                                                                                                                                                                                              | 10 | CO5 |

|  |                                                                                                                                                                                                                                                                                                                    |  |  |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|  | <b>3.Reading:</b><br>a. Note-Taking<br><b>4.Writing:</b><br>a. Precise Writing<br>b. Transcoding – interpretation of charts, maps, graphs, pie chart and bar charts<br><b>5.Grammar in Context &amp; Vocabulary:</b><br>Gerunds & Infinitives<br>Vocabulary:<br>Word Formation – Prefix & Suffix<br>Compound Words |  |  |
|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|

| Reference Book: |                                                                                                             |
|-----------------|-------------------------------------------------------------------------------------------------------------|
| 1.              | Hewings Martin, 2013, <i>Advanced Grammar in Use</i>                                                        |
| 2.              | Anderson Chris, 2000, <i>TED Talks: The Official TED Guide to Public Speaking</i>                           |
| 3.              | Piankova Tamara, 2014, <i>The Pronunciation of English: A Reference and Practice Book</i>                   |
| 4.              | <i>Practical English Usage</i> by Michael Swan, Oxford University Press – 2016.                             |
| 5.              | <i>English Language Communication Skills – Lab Manual cum Workbook</i> , Cengage learning India Pvt Limited |

### COURSE OUTCOMES (CO)

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

|     |                                                                                              |
|-----|----------------------------------------------------------------------------------------------|
| CO1 | Understand and apply the Fundamentals of Communication Skills in their communication skills. |
| CO2 | Identify the nuances of Language skills.                                                     |
| CO3 | To impart basic English grammar and essentials of language skills as per present requirement |
| CO4 | Understand and use all types of English vocabulary and language proficiency.                 |
| CO5 | Adopt the Techniques of Interview and Professional skills..                                  |

| 23UCOM201                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | DSC III: FINANCIAL ACCOUNTING - II                                                                                                                                                                                                                                                                                                                                                                          | SEMESTER - II    |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----|
| <b>COURSE OBJECTIVES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                             |                  |     |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                             |                  |     |
| <ul style="list-style-type: none"><li>• The students are able to prepare different kinds of accounts such higher purchase and Instalments System.</li><li>• To understand the allocation of expenses under departmental accounts</li><li>• To gain an understanding about partnership accounts relating to Admission and retirement</li><li>• Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm</li><li>• To know the requirements of international accounting standards</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                             |                  |     |
| <b>Credits: 5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Hours: 50</b> |     |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Contents                                                                                                                                                                                                                                                                                                                                                                                                    | Hrs              | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Hire Purchase and Instalment System:</b> Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit.                                                                                                                                                                                   | 10               | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Branch and Departmental Accounts:</b> Branch - Dependent Branches: Accounting Aspects - Debtors System - Stock and Debtors System - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses - Inter - Departmental Transfer at Cost or Selling Price.                                         | 10               | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Partnership Accounts - I:</b> Partnership Accounts: - Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill - Retirement of a Partner - Death of a Partner.                                                                                                                                                                                                                    | 10               | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Partnership Accounts - II:</b> Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization Account - Treatment of Goodwill - Preparation of Balance Sheet - One or More Partners Insolvent - All Partners Insolvent - Application of Garner Vs Murray Theory - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss Method. | 10               | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Accounting Standards for Financial Reporting (Theory Only):</b> Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of                                                                                                                                                                                                                                    | 10               | CO5 |

|                                                      |                                                                                                                                                                            |  |  |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|                                                      | Accounting Standards in India Role of IFRS - IFRS Adoption vs Convergence Implementation Plan in India - Ind AS - An Introduction - Difference between Indian AS and IFRS. |  |  |
| <b>Theory 30% and Problems 70%</b>                   |                                                                                                                                                                            |  |  |
| <b>Textbooks</b>                                     |                                                                                                                                                                            |  |  |
| 1.                                                   | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.                                                                                                   |  |  |
| 2.                                                   | M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.                                                                                     |  |  |
| 3.                                                   | R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.                                                                                                |  |  |
| 4.                                                   | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.                                                                                         |  |  |
| 5.                                                   | T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.                                                                                                  |  |  |
| <b>Reference Books</b>                               |                                                                                                                                                                            |  |  |
| 1.                                                   | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.                                                                                                       |  |  |
| 2.                                                   | Dr. Venkataraman & Others (7 Lecturers): Financial Accounting, VBH, Chennai.                                                                                               |  |  |
| 3.                                                   | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.                                                                                             |  |  |
| 4.                                                   | Tulsian, Advanced Accounting, Tata MC Graw hills, India.                                                                                                                   |  |  |
| 5.                                                   | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi                                                                                                |  |  |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                            |  |  |
| <b>Web Resources</b>                                 |                                                                                                                                                                            |  |  |
| 1.                                                   | <a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>                        |  |  |
| 2.                                                   | <a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>                      |  |  |
| 3.                                                   | <a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>      |  |  |

### COURSE OUTCOMES (CO)

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

|     |                                                                                    |
|-----|------------------------------------------------------------------------------------|
| CO1 | To evaluate the Hire purchase accounts and Instalment systems                      |
| CO2 | To prepare Branch accounts and Departmental Accounts                               |
| CO3 | To understand the accounting treatment for admission and retirement in Partnership |
| CO4 | To know Settlement of accounts at the time of dissolution of a firm.               |
| CO5 | To elaborate the role of IFRS                                                      |

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

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | L          | M          | L          | L          | M          | L          | M          | M          | M           | M           | M           |
| <b>CO2</b> | H          | M          | H          | H          | H          | M          | M          | M          | L           | M           | M           |
| <b>CO3</b> | L          | M          | M          | M          | L          | M          | M          | H          | L           | M           | M           |
| <b>CO4</b> | L          | M          | L          | L          | M          | M          | M          | M          | L           | M           | M           |
| <b>CO5</b> | H          | L          | M          | M          | L          | L          | L          | L          | H           | H           | H           |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                    |  |                  |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|------------------|-----------|
| 23UCOM202                                                                                                                                                                                                                                                                                                                                                                                              | DSC IV: BUSINESS LAW                                                                                                                                                                                                                                                                               |  | SEMESTER - II    |           |
| <b>COURSE OBJECTIVES:</b>                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                    |  |                  |           |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                    |  |                  |           |
| <ul style="list-style-type: none"><li>• To know the nature and objectives of Mercantile law and the essentials of valid contract</li><li>• To gain knowledge on performance contracts</li><li>• To be acquainted with the rules of Indemnity and Guarantee</li><li>• To make aware of the essentials of Bailment and pledge</li><li>• To understand the provisions relating to sale of goods</li></ul> |                                                                                                                                                                                                                                                                                                    |  |                  |           |
| <b>Credits: 5</b>                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                    |  | <b>Hours: 50</b> |           |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                            | <b>Contents</b>                                                                                                                                                                                                                                                                                    |  | <b>Hrs</b>       | <b>CO</b> |
| I                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Indian Contract Act 1872:</b> Definition of Contract - Essentials of Valid Contract - Classification of Contract - Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract.                                      |  | 10               | CO        |
| II                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Performance of Contract:</b> Meaning of Performance - Offer to Perform - Devolution of Joint Liabilities and Rights - Time and Place of Performance - Reciprocal Promises - Assignment of Contracts - Remedies for Breach of Contract - Termination and Discharge of Contract - Quasi Contract. |  | 10               | CO        |
| III                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Contract of Indemnity and Guarantee:</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability - Kinds of Guarantee - Rights of Surety - Discharge of Surety.                                                                                                          |  | 10               | CO        |
| IV                                                                                                                                                                                                                                                                                                                                                                                                     | <b>Bailment and Pledge:</b> Bailment and Pledge - Bailment - Concept - Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge - Pledge and Lien - Rights of Pawner and Pawnee.                                    |  | 10               | CO        |
| V                                                                                                                                                                                                                                                                                                                                                                                                      | <b>Sale of Goods Act 1930:</b> Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts Involving Sea Routes - Sale by Non - Owners - Rights and Duties of Buyer - Rights of an Unpaid Seller.                   |  | 10               | CO        |
| <b>Textbooks</b>                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                    |  |                  |           |
| 1.                                                                                                                                                                                                                                                                                                                                                                                                     | N.D. Kapoor, Business Laws - Sultan Chand and Sons, New Delhi.                                                                                                                                                                                                                                     |  |                  |           |
| 2.                                                                                                                                                                                                                                                                                                                                                                                                     | R.S.N. Pillai - Business Law, S.Chand, New Delhi.                                                                                                                                                                                                                                                  |  |                  |           |

|    |                                                                           |
|----|---------------------------------------------------------------------------|
| 3. | M C Kuchhal & Vivek Kuchhal, Business law, S. Chand Publishing, New Delhi |
| 4. | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.         |
| 5. | Shusma Aurora, Business Law, Taxmann, New Delhi.                          |

#### Reference Books

|    |                                                                         |
|----|-------------------------------------------------------------------------|
| 1. | Preethi Agarwal, Business Law, CA foundation study material, Chennai.   |
| 2. | Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai. |
| 3. | Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.     |
| 4. | D.Geet, Business Law Nirali Prakashan Publication, Pune.                |
| 5. | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.         |

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

#### Web Resources

|    |                                                                                                                                           |
|----|-------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | <a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a> |
| 2. | <a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>                                                           |
| 3. | <a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>                                                   |

### COURSE OUTCOMES (CO)

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

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

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | H   | M   | M   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO2 | H   | M   | H   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO3 | H   | M   | M   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO4 | H   | M   | H   | H   | M   | M   | M   | M   | M    | M    | M    |
| CO5 | H   | M   | H   | H   | M   | M   | M   | M   | M    | M    | M    |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                      |               |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----------|
| 23UCOEL201                                                                                                                                                                                                                                                                                                                                                                                                    | DSE II: BUSINESS ENVIRONMENT                                                                                                                                                                                                                                                                                                         | SEMESTER - II |           |
| COURSE OBJECTIVES:                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                      |               |           |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                      |               |           |
| <ul style="list-style-type: none"><li>• To understand the nexus between environment and business.</li><li>• To know the Political Environment in which the businesses operate.</li><li>• To gain an insight into Social and Cultural Environment.</li><li>• To familiarize the concepts of an Economic Environment.</li><li>• To learn the trends in Global Environment / Technological Environment</li></ul> |                                                                                                                                                                                                                                                                                                                                      |               |           |
| Credits: 3                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                      |               | Hours: 50 |
| Unit                                                                                                                                                                                                                                                                                                                                                                                                          | Contents                                                                                                                                                                                                                                                                                                                             | Hrs           | CO        |
| I                                                                                                                                                                                                                                                                                                                                                                                                             | <b>An Introduction:</b> The Concept of Business Environment - Its Nature and Significance - Elements of Environment - Brief Overview of Political - Cultural - Legal - Economic and Social Environments and their Impact on Business and Strategic Decisions.                                                                        | 10            | CO1       |
| II                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Political Environment:</b> Political Environment - Government and Business Relationship in India - Provisions of Indian Constitution Pertaining to Business.                                                                                                                                                                      | 10            | CO2       |
| III                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Social and Cultural Environment:</b> Social and Cultural Environment - Impact of Foreign Culture on Business - Cultural Heritage - Social Groups - Linguistic and Religious Groups - Types of Social Organization - Relationship between Society and Business - Social Responsibilities of Business.                              | 10            | CO3       |
| IV                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Economic Environment:</b> Economic Environment - Significance and Elements of Economic Environment - Economic Systems and their Impact of Business - Macro Economic Parameters like GDP - Growth Rate of Population - Urbanization - Fiscal Deficit - Plan Investment - Per Capita Income and their Impact on Business Decisions. | 10            | CO4       |
| V                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Technological Environment:</b> Technological Environment - Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India - Determinants of Technological Environment.                                                    | 10            | CO5       |
| Textbooks                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                      |               |           |
| 1.                                                                                                                                                                                                                                                                                                                                                                                                            | C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi                                                                                                                                                                                                                                                                    |               |           |

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

|                        |
|------------------------|
| <b>Reference Books</b> |
|------------------------|

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

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

|                      |
|----------------------|
| <b>Web Resources</b> |
|----------------------|

|    |                                                                                  |
|----|----------------------------------------------------------------------------------|
| 1. | <a href="http://www.mbaofficial.com">www.mbaofficial.com</a>                     |
| 2. | <a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>       |
| 3. | <a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a> |

### COURSE OUTCOMES (CO)

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

|     |                                                                               |
|-----|-------------------------------------------------------------------------------|
| CO1 | Remember the nexus between environment and business.                          |
| CO2 | Apply the knowledge of Political Environment in which the businesses operate. |
| CO3 | Analyze the various aspects of Social and Cultural Environment.               |
| CO4 | Evaluate the parameters in Economic Environment.                              |
| CO5 | Create a conducive Technological Environment for business to operate          |

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

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | H          | M          | H          | H          | H          | M          | M          | H          | M           | H           | H           |
| <b>CO2</b> | H          | M          | M          | H          | H          | M          | H          | H          | M           | H           | H           |
| <b>CO3</b> | H          | M          | H          | H          | H          | M          | H          | H          | M           | H           | H           |
| <b>CO4</b> | H          | M          | H          | H          | H          | M          | M          | H          | M           | H           | H           |
| <b>CO5</b> | H          | M          | H          | H          | H          | M          | H          | H          | H           | H           | H           |

H - Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                        |               |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----|
| 23UCOEL202                                                                                                                                                                                                                                                                                                                                                             | DSE II: INSURANCE AND RISK MANAGEMENT                                                                                                                                                                                                                                                                                                                                  | SEMESTER – II |     |
| COURSE OBJECTIVES:                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                        |               |     |
| The course aims                                                                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                        |               |     |
| <ul style="list-style-type: none"><li>To know the concepts and principles of contract of insurance</li><li>To understand the basic concepts of life insurance</li><li>To gain knowledge on the principles of general insurance</li><li>To examine the Insurance Regulatory and Development Authority 1999 (IRDA)</li><li>To know the risk management process</li></ul> |                                                                                                                                                                                                                                                                                                                                                                        |               |     |
| Credits: 3                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                        | Hours: 50     |     |
| Unit                                                                                                                                                                                                                                                                                                                                                                   | Contents                                                                                                                                                                                                                                                                                                                                                               | Hrs           | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                      | <b>Introduction to Insurance:</b> Definition of Insurance - Characteristics of Insurance - Principles of Contract of Insurance - General Concepts of Insurance - Insurance and Hedging - Types of Insurance - Insurance Intermediaries - Role of Insurance in Economic Development.                                                                                    | 10            | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                     | <b>Life Insurance:</b> Life Insurance Business - Fundamental Principles of Life Insurance - Basic Features of Life Insurance Contracts - Life Insurance Products - Traditional and Unit Linked Policies - Individual and Group Policies - With and Without Profit Policies - Types of Life Insurance Policies - Pension and Annuities - Reinsurance - Double Insurance | 10            | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                    | <b>General Insurance:</b> General Insurance Business - Fundamental Principles of General Insurance - Types - Fire Insurance - Marine Insurance - Motor Insurance - Personal Accident Insurance - Liability Insurance - Miscellaneous Insurance - Claims Settlement.                                                                                                    | 10            | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                     | <b>Risk Management:</b> Risk Management - Objectives - Process - Identification and Evaluation of Potential Losses - Risk Reduction - Risk Transfer - Risk Financing - Level of Risk Management - Corporate Risk Management - Personal Risk Management.                                                                                                                | 10            | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                                      | <b>IRDA Act 1999:</b> Insurance Regulatory and Development Authority (IRDA) 1999 -Introduction - Purpose - Duties - Powers and Functions of IRDA - Operations of IRDA - Insurance Policyholders’ Protection under IRDA                                                                                                                                                 | 10            | CO5 |

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

| <b>Reference Books</b>                               |                                                                                                                                                                                             |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.                                                   | John C.Hull, Risk Management and Financial Institutions (Wiley Finance), Johnwiley & sons, New Jersey.                                                                                      |
| 2.                                                   | P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.                                                                                                                   |
| 3.                                                   | Dr. Sunilkumar, Insurance and Risk Management, Golgotia publishers, New Delhi.                                                                                                              |
| 4.                                                   | Nalini PravaTripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.                                                                                                     |
| 5.                                                   | Anand Ganguly - Insurance Management, New Age International Publishers.                                                                                                                     |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                             |
| <b>Web Resources</b>                                 |                                                                                                                                                                                             |
| 1.                                                   | <a href="https://www.mcminnlaw.com/principles-of-insurance-contracts/">https://www.mcminnlaw.com/principles-of-insurance-contracts/</a>                                                     |
| 2.                                                   | <a href="https://www.investopedia.com/terms/l/lifeinsurance.asp">https://www.investopedia.com/terms/l/lifeinsurance.asp</a>                                                                 |
| 3.                                                   | <a href="https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1">https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&amp;flag=1</a> |

### **COURSE OUTCOMES (CO)**

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

|     |                                                                      |
|-----|----------------------------------------------------------------------|
| CO1 | Identify the workings of insurance and hedging                       |
| CO2 | Evaluate the types of insurance policies and settlement              |
| CO3 | Settle claims under various types of general insurance               |
| CO4 | Know the protection provided for insurance policy holders under IRDA |
| CO5 | Evaluate the assessment and retention of risk                        |

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

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | H          | M          | H          | M          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO2</b> | H          | M          | H          | M          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO3</b> | H          | M          | H          | M          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO4</b> | H          | M          | H          | M          | M          | M          | M          | M          | M           | M           | M           |
| <b>CO5</b> | H          | M          | H          | M          | M          | M          | M          | M          | M           | M           | M           |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                         |                        |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOEL203                                                                                                                                                                                                                                             | DSE II: COMPUTER APPLICATION IN BUSINESS                                                                                                                                                                                                                                                                                                                | SEMESTER - II          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>• Enable students to get familiar with fundamental knowledge of computers.</li><li>• Acquire knowledge and essential skills for using the office packages.</li></ul> |                                                                                                                                                                                                                                                                                                                                                         |                        |     |
| <b>Credits: 3</b>                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                         | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                                                   | CONTENTS                                                                                                                                                                                                                                                                                                                                                | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                      | <b>Introduction of Computers:</b> Introduction to Computers - Characteristics of Computer - Types of Computers - Applications of Computers - Merits and Demerits of Computer - Hardware and Software - System Software: Operating System, Interpreter, and Compiler - Application Software: General Purpose Packaged Software and Tailor-made Software. | 10                     | CO1 |
| II                                                                                                                                                                                                                                                     | <b>MS Word:</b> MS Word - Introduction to Word - Creating Word Document - Formatting - Spell Check - Grammar Check - Working with Tables - Saving, Opening and Closing Document - Mail Merge.                                                                                                                                                           | 10                     | CO2 |
| III                                                                                                                                                                                                                                                    | <b>MS Power Point:</b> MS Power Point - Creation - Insert Picture - Animation - Creating Multimedia Presentations - Insert Tables and Graphs.                                                                                                                                                                                                           | 10                     | CO3 |
| IV                                                                                                                                                                                                                                                     | <b>MS Excel:</b> MS Excel - Introduction - Spread Sheet - Entering Data in Working Sheets - Editing and Formatting Work Sheets - Charts - Functions like Saving, Opening and Closing Work Book.                                                                                                                                                         | 10                     | CO4 |
| V                                                                                                                                                                                                                                                      | <b>Introduction to Internet:</b> Introduction to Internet - Browsers - Search Engine - WWW - Internet Protocols - FTP - TELNET - HTTP - E-Mail - How to Create E-Mail - Internet Vs Intranet - Webpage - URL.                                                                                                                                           | 10                     | CO5 |
| <b>Text books</b>                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                         |                        |     |
| 1                                                                                                                                                                                                                                                      | Vikas Gupta. 2010. <b>Comdex Computer Course Kit Windows XP with Office 2007</b> . [First Edition]. Dreamtech Press, New Delhi.                                                                                                                                                                                                                         |                        |     |
| 2                                                                                                                                                                                                                                                      | Dr.R. Parameswaran, 2010, <b>Computer Application in Business</b> , S Chand & Company Ltd, New Delhi.                                                                                                                                                                                                                                                   |                        |     |

| Reference Books |                                                                                                                                                          |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1               | Anita Goel. 2010. <b>Computer Fundamentals</b> . [First Edition]. Pearson Publications 2007. Dreamtech Press, New Delhi.                                 |
| 2               | Pradeep K.Sinha, Priti Sinha.2016. [Fourth Edition]. <b>Computer Fundamentals</b> . BPB Publications. Dreamtech Press, NewDelhi.                         |
| 3               | J.B Dixit. 2011 [Kindle Edition]. <b>Fundamentals of Computer Program and Information Technology</b> . Laxmi Publishers.                                 |
| 4               | Lisa A.Bucki, John Walkenbach, Faithe Wempen, Micheael Alexender, Dick Kusleika. 2013. Reprint. <b>Microsoft Office 2013 Bible</b> . Wiley Publications. |
| 5               | Ravi Taxali, 2017, <b>Pc Software for Windows 98 Made Simple</b> , [2nd Edition], McGraw Hill Education, NewDelhi.                                       |
| 6               | Tracy Syrstad. 2015.[First Edition]. <b>Excel 2013 Absolute Beginners Guide</b> . Pearson Publications.                                                  |
| Web References  |                                                                                                                                                          |
| 1               | <a href="https://www.tutorialspoint.com">https://www.tutorialspoint.com</a>                                                                              |
| 2               | <a href="https://www.tutorialinhand.com">https://www.tutorialinhand.com</a>                                                                              |
| 3               | <a href="https://www.free-computer-tutorials.net">https://www.free-computer-tutorials.net</a>                                                            |
| 4               | <a href="https://www.edu.getglobal.org">https://www.edu.getglobal.org</a>                                                                                |

## 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 WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES**

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | H          | M          | H          | L          | M          | M          | L          | H          | M           | M           | H           |
| <b>CO2</b> | M          | M          | H          | M          | H          | M          | M          | M          | M           | M           | H           |
| <b>CO3</b> | M          | L          | M          | M          | H          | L          | M          | M          | M           | M           | H           |
| <b>CO4</b> | H          | H          | M          | M          | M          | M          | M          | L          | M           | M           | H           |
| <b>CO5</b> | L          | M          | H          | M          | M          | M          | M          | M          | M           | M           | H           |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                             |                                                                                                  |                        |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOELP201                                                                                                                                                                                                                                                 | DSE PRACTICAL I: COMPUTER APPLICATION IN BUSINESS                                                | SEMESTER - II          |     |
| <b>Course Objectives</b>                                                                                                                                                                                                                                    |                                                                                                  |                        |     |
| The course aims                                                                                                                                                                                                                                             |                                                                                                  |                        |     |
| <ul style="list-style-type: none"><li>• To acquire basic concepts of MS Word and its applications.</li><li>• To understand the importance of MS Excel in real time applications.</li><li>• To apply the role of PowerPoint for the current needs.</li></ul> |                                                                                                  |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                           |                                                                                                  | <b>Total Hours: 24</b> |     |
| S.No.                                                                                                                                                                                                                                                       | PROGRAMS                                                                                         | Hrs                    | CO  |
| <b>MS – Word</b>                                                                                                                                                                                                                                            |                                                                                                  |                        |     |
| 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 |
| 4.                                                                                                                                                                                                                                                          | Developing a Document with Footnote and Endnote.                                                 |                        |     |
| <b>MS - Excel</b>                                                                                                                                                                                                                                           |                                                                                                  |                        |     |
| 5.                                                                                                                                                                                                                                                          | Creating a Worksheet for Employee Payroll.                                                       | 2                      | CO3 |
| 6.                                                                                                                                                                                                                                                          | Drawing Graphs to Illustrate Class Performance.                                                  | 2                      | CO3 |
| 7.                                                                                                                                                                                                                                                          | Creating a Worksheet for Balance Sheet.                                                          | 2                      | CO3 |
| 8.                                                                                                                                                                                                                                                          | Creating a Chart for Analysis of Product Sales.                                                  | 2                      | CO3 |
| <b>MS – PowerPoint</b>                                                                                                                                                                                                                                      |                                                                                                  |                        |     |
| 9.                                                                                                                                                                                                                                                          | Prepare a Power Point Presentation with at Least Three Slides for Department Inaugural Function. | 2                      | CO4 |
| 10.                                                                                                                                                                                                                                                         | Preparing a Presentation with Inserting Clip Art, Shapes and Smart Art.                          | 2                      | CO4 |
| 11.                                                                                                                                                                                                                                                         | Preparing a Presentation with Slide Transition Effects for Sales Analysis.                       | 2                      | CO4 |
| 12.                                                                                                                                                                                                                                                         | Preparing a Slide - Show with Charts and Animations for an Organization.                         | 2                      | CO4 |
| <b>Web References</b>                                                                                                                                                                                                                                       |                                                                                                  |                        |     |
| 1.                                                                                                                                                                                                                                                          | <a href="https://www.tutorialspoint.com">https://www.tutorialspoint.com</a>                      |                        |     |
| 2.                                                                                                                                                                                                                                                          | <a href="https://www.free-computer-tutorials.net">https://www.free-computer-tutorials.net</a>    |                        |     |
| 3                                                                                                                                                                                                                                                           | <a href="https://www.edu.getglobal.org">https://www.edu.getglobal.org</a>                        |                        |     |

## COURSE OUTCOMES (CO)

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

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

## MAPPING

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | M          | M          | M          | H          | M          | M          | L          | H          | M           | M           | H           |
| <b>CO2</b> | H          | H          | M          | M          | H          | M          | M          | M          | M           | M           | H           |
| <b>CO3</b> | M          | M          | H          | H          | H          | L          | M          | M          | M           | M           | H           |
| <b>CO4</b> | H          | M          | M          | H          | M          | M          | M          | L          | M           | M           | H           |
| <b>CO5</b> | H          | M          | M          | M          | H          | M          | M          | M          | M           | M           | H           |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                  |                  |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------|
| 23UCONM201                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | SEC I: NME - ADVERTISING                                                                                                                                                                                                                                                                                                                         | SEMESTER - II    |           |
| <b>COURSE OBJECTIVES:</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                  |                  |           |
| The course aims                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                  |                  |           |
| <ul style="list-style-type: none"><li>• Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.</li><li>• Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship</li><li>• Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising</li></ul> |                                                                                                                                                                                                                                                                                                                                                  |                  |           |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                  | <b>Hours: 25</b> |           |
| <b>Unit</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                  | <b>Hrs</b>       | <b>CO</b> |
| I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Introduction:</b> Advertising Meaning - Definition - Objectives - Characteristics - Types - Importance - Advantages - Disadvantages - Functions - Types of Advertising - Career Options in Advertising.                                                                                                                                       | 5                | CO1       |
| II                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Media Advertising:</b> Meaning - Objectives - Forms of Media Advertising - <b>Advertising Agency:</b> Meaning - Functions - Role of Advertising Agencies - Types of Advertising Agencies - Service Rendered by an AD Agency - Agency Selection Criterion - Agency Client Relationship - Reason for Changing the Advertising Agencies.         | 5                | CO2       |
| III                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Advertising Appeal:</b> Meaning - Characteristics - Types - Essentials - Effects of Advertising on Society - <b>Advertisement Copy</b> - Definition - Characteristics - Essentials - Types - Component Parts or Elements.                                                                                                                     | 5                | CO3       |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Copywriting:</b> Meaning - Elements - Copywriting Techniques - <b>Copy Testing:</b> Definition - Methods - Pre-Test Methods - Post-Test Methods - Concurrent Method - <b>Creativity in Advertising:</b> Introduction - Activities Comprising Creative Design Task Process - Criteria for Effective Copy - Measuring Advertising Effectiveness | 5                | CO5       |
| V                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>Media Planning:</b> Introduction - Elements - Developing a Media Plan - Factors to Consider when Comparing Various Advertising Media - <b>Internet Advertising:</b> Introduction - Objectives - Importance - Types - Promotion in Internet - Advantages & Limitations of Internet Advertising                                                 | 5                | CO5       |

| Textbooks                                     |                                                                                                                                                                                                                     |
|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.                                            | Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing                                                                                                                                               |
| Reference Books                               |                                                                                                                                                                                                                     |
| 1.                                            | Rathor, B.S.-Advertising management-Himalaya Publishing House                                                                                                                                                       |
| 2.                                            | Myers-Advertising management-PHI Norms-Advertising-PHI                                                                                                                                                              |
| 3.                                            | Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana                                                                                                                                                            |
| NOTE: Latest Edition of Textbooks May be Used |                                                                                                                                                                                                                     |
| Web Resources                                 |                                                                                                                                                                                                                     |
| 1.                                            | <a href="https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf">https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf</a>                                                                                       |
| 2.                                            | <a href="https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf">https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf</a> |
| 3.                                            | <a href="http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf">http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf</a>                                                                                                   |

### COURSE OUTCOMES (CO)

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

|     |                                                                                                                                                                                       |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising                                                          |
| CO2 | Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.                                 |
| CO3 | Analyze the effects of advertising on society and types of advertisement copy.                                                                                                        |
| CO4 | Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements. |
| CO5 | Analyze the elements - developing a media plan and the importance of internet advertising.                                                                                            |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|     | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | L   | H   | M   | M   | M   | H   | L   | H   | L    | M    | M    |
| CO2 | M   | M   | L   | L   | H   | M   | M   | L   | H    | L    | L    |
| CO3 | H   | M   | M   | L   | H   | L   | M   | H   | M    | M    | H    |
| CO4 | M   | L   | L   | M   | L   | M   | H   | L   | L    | H    | M    |
| CO5 | L   | M   | H   | M   | M   | H   | L   | M   | M    | H    | H    |

H – Strong, M- Medium, L- Low

|                                                                                                                                                                                                                                  |                                                                                                                                                                           |                 |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UTALB301                                                                                                                                                                                                                       | Language I: fhg;gpaq;fSk;<br>GjpdKk;                                                                                                                                      | gUtk; - III     |     |
| ,g;ghlj;jpl;l;jpd; Nehf;fq;fshtd                                                                                                                                                                                                 |                                                                                                                                                                           |                 |     |
| <ul style="list-style-type: none"><li>fhg;gpaq;fspd; rpwg;Gfis vLj;Jiuj;jy;</li><li>Gjpdj;jpd; thapyhf r%fr; rpf;fy;fisAk;&gt; kdpjHfspd; ,ay;igAk; czHj;Jjy;.</li><li>,yf;fpak;&gt; ,yf;fzj;jpd; rpwg;Gfis czh;j;Jjy;</li></ul> |                                                                                                                                                                           |                 |     |
| Credits:3                                                                                                                                                                                                                        |                                                                                                                                                                           | Total Hours: 50 |     |
| □□□□                                                                                                                                                                                                                             | □□□□□□□□□□                                                                                                                                                                | □□□□□           | CO  |
| I                                                                                                                                                                                                                                | <b>fhg;gpaq;fs; :</b><br>m) rpyg;gjpfhuk; - muq;Nfw;wf;fhij (115-175 thpfs;)<br>M) kzpNkfiy - rpiwtpL fhij                                                                | 10              | CO1 |
| II                                                                                                                                                                                                                               | <b>gpwfhg;gpaq;fs;</b><br>m) fk;guhkhazk; - Ffg;glyk; (1-15 ghly;fs;)<br>M) rPwhg;Guhzk; - khDf;Fg; gpizepd;w glyk;                                                       | 10              | CO2 |
| III                                                                                                                                                                                                                              | <b>Gjpdk;</b><br>ahUf;fhf mOjhd; - n[afhe;jd;                                                                                                                             | 10              | CO3 |
| IV                                                                                                                                                                                                                               | <b>,yf;fpa tuyhW:</b><br>m) lk;ngUq;fhg;gpaq;fs; mwpKfk;<br>M) IQ;rpWfhg;gpaq;fs; mwpKfk;<br>,) gpw fhg;gpaq;fs; mwpKfk;<br><) Gjpdj;jpd; Njhw;wk; tsu;r;rp kw;Wk; tiffs; | 10              | CO4 |
| V                                                                                                                                                                                                                                | <b>,yf;fzk;:</b><br>m) ahg;gpyf;fzk; - mir> rPH> mb tiffs; kl;Lk;<br>M) mzpapyf;fzk; - ctik> tho;j;jzp> jw;Fwp;g;Ngw;wzp                                                  | 10              | CO5 |
| ghIE}y;                                                                                                                                                                                                                          | nra;As;jpul;L - jkpo;j;Jiw ntspaPL<br>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 | Gjpd; 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;.                   |

|                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOM301                                                                                                                                                                                                    | DSC IV: CORPORATE ACCOUNTING                                                                                                                                                                                                                                                                                                                                           | SEMESTER - III         |            |
| <b>Course Objectives</b>                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| The course aims                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <ul style="list-style-type: none"><li>To understand the basic concepts of corporate accounting procedures</li><li>To gain knowledge on the accounting practices prevailing in the corporate sector</li></ul> |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <i>Note: Distribution of Marks: Problem 80% and Theory 20%</i>                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <b>Credits: 5</b>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                        | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                  | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                        | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                     | <b>Issue of Equity Shares</b> – Shares – Meaning – Kinds – Issued at Par and Premium (Excluding Discount) - Utilization of Share Premium - Forfeiture and Re-issue of Shares                                                                                                                                                                                           | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                    | <b>Preference Shares</b> – Meaning - Redemption of Preference Shares – Provisions of the Companies Act - Capital Profits and Revenue Profits – Minimum Fresh Issue of Shares                                                                                                                                                                                           | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                   | <b>Issue of Debentures</b> – Meaning of Debentures – Kinds - Issue of Debentures – Redemption of Debentures – Conditions – Different Methods of Redemption of Debentures                                                                                                                                                                                               | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                    | <b>Underwriting of Shares</b> - Meaning - Types of Underwriting - Underwriting Commission - Determination of Net Liability of Underwriters. <b>Valuation of Goodwill</b> - Meaning - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method. <b>Valuation of Shares</b> - Meaning - Net Asset Method - Yield Method - Fair Value Method. | <b>10</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                                     | <b>Profits Prior to Incorporation</b> - Basis of Apportionment of Expenses - Final Accounts of Companies - Preparation of Trading, Profit and Loss Account - Profit and Loss Appropriation Account - Balance Sheet.                                                                                                                                                    | <b>10</b>              | <b>CO5</b> |
| <b>Text Book</b>                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <b>1</b>                                                                                                                                                                                                     | Reddy, T.S and Murthy, A. 2018. <b>Corporate Accounting</b> . [Revised Sixth Edition]. Margham Publications, Chennai                                                                                                                                                                                                                                                   |                        |            |
| <b>Reference Books</b>                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <b>1</b>                                                                                                                                                                                                     | Jain, S.P and Narang, K. 2008. <b>Advanced Accountancy</b> . [Fourth Edition]. Kalyani Publishers, Ludhiana.                                                                                                                                                                                                                                                           |                        |            |
| <b>2</b>                                                                                                                                                                                                     | Gupta, R.L and Radhasamy, M. 2010. <b>Advanced Accountancy - Volume II</b> . [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.                                                                                                                                                                                                                                     |                        |            |
| <b>3</b>                                                                                                                                                                                                     | Shukla, M.C. and Grewal, T.S. 2009. <b>Advanced Accountancy - Volume II</b> . [Seventh Edition]. S.Chand & Sons, New Delhi.                                                                                                                                                                                                                                            |                        |            |

## COURSE OUTCOMES (CO)

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

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

## MAPPING

| <b>PQ/PSO<br/>CO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>           | H          | H          | M          | M          | M          | H           | M           | M           | L           | L           |
| <b>CO2</b>           | M          | M          | H          | L          | L          | H           | H           | M           | L           | L           |
| <b>CO3</b>           | M          | H          | H          | M          | M          | M           | H           | M           | L           | L           |
| <b>CO4</b>           | H          | H          | M          | H          | M          | H           | H           | H           | M           | M           |
| <b>CO5</b>           | M          | M          | M          | M          | M          | H           | H           | L           | L           | L           |

H-High; M-Medium; L-Low

|                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                           |                 |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UCOM302                                                                                                                                                                                                                                                            | DSC V: LOGISTICS AND SUPPLY CHAIN MANAGEMENT                                                                                                                                                                                                                                                                                                              | SEMESTER - III  |     |
| Course Objectives                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                           |                 |     |
| The course aims                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                           |                 |     |
| <ul style="list-style-type: none"><li>Understand the concept of supply chain and the evolution of logistics and supply chain management.</li><li>Distinguish between logistics and supply chain management, relationship management and logistics strategy</li></ul> |                                                                                                                                                                                                                                                                                                                                                           |                 |     |
| Credits: 5                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                           | Total Hours: 50 |     |
| UNIT                                                                                                                                                                                                                                                                 | CONTENTS                                                                                                                                                                                                                                                                                                                                                  | Hrs             | CO  |
| I                                                                                                                                                                                                                                                                    | <b>Basics of Logistics:</b> Basic concept - Importance – Evolution of Logistics & Supply Chain Management – Objectives of Logistics – Outsourcing - Logistical Activities - 3rd and 4th party Logistics – Logistics Information System.                                                                                                                   | 10              | CO1 |
| II                                                                                                                                                                                                                                                                   | <b>Basic of Supply Chain Management:</b> Basic concept of Supply Chain Management- Comparison between Logistics and SCM – Supply chain participants – SC Relationship Management – Logistics Strategy – Supply Chain Organization structure – Global Supply Chain.                                                                                        | 10              | CO2 |
| III                                                                                                                                                                                                                                                                  | <b>Customer Service:</b> Definition – Scope – Objectives – Importance – Elements of Customer Service – Rights of Customers – Customer Service Audit - Customer Service Strategy- Inventory management - Essence of Logistics in Marketing – Marketing Trends.                                                                                             | 10              | CO3 |
| IV                                                                                                                                                                                                                                                                   | <b>Warehouse Management:</b> Evolution of Concept of Warehousing – Importance – Benefits of Warehousing; Warehouse Operating Principles – Developing the Warehouse Resource.                                                                                                                                                                              | 10              | CO4 |
| V                                                                                                                                                                                                                                                                    | <b>Transportation and Multimodal Transport:</b> Transport Functionality and Principles - Product Movement; Product Storage; Relationship between the Shipper, the Consignee, and the Public – Multimode transport concepts and features – Advantages of Multimodal Transport – Suppliers of Transportation Services - Typical Carrier Ancillary Services. | 10              | CO5 |
| Text Book                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                           |                 |     |
| 1                                                                                                                                                                                                                                                                    | Agrawal D. K, (2022) <b>Logistics and Supply Chain Management</b> , Macmillan, 3rd edition                                                                                                                                                                                                                                                                |                 |     |

| Reference Books |                                                                                                                                       |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------|
| 1               | K. Shridhara Bhat, (2018) <b>Supply Chain Management</b> , Himalaya Publishing House, 5th edition                                     |
| 2               | Ronald H. Ballou & Samir K. Srivastava, (2010) <b>Business Logistics / Supply Chain Management</b> , Pearson Publication, 2nd edition |
| 3               | Sunil Chopra & D. V. Kalra, (2019) <b>Supply Chain Management - Strategy, Planning &amp; Operation</b> , Pearson, 7th edition         |

**COURSE OUTCOMES (CO)**

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

|     |                                                                                                                                                                   |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1 | Understand the basic concepts of logistics and supply chain management and the contemporary theoretical and practical developments therein.                       |
| CO2 | Demonstrate the understanding over the complex and interactive nature of participants, functions and flow of international logistics and supply chain management. |
| CO3 | Analyze the various logistics operations and its management.                                                                                                      |
| CO4 | Highlight the significance and strategies of logistics and supply chain management.                                                                               |
| CO5 | Integrate the learned concepts while venturing into a Logistics & Supply Chain Management enterprise.                                                             |

**MAPPING**

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

H-High; M-Medium; L-Low

|                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                          |                        |            |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOM303                                                                                                                                                                                                                   | DSC VI: PRINCIPLES OF AUDITING                                                                                                                                                                                                                                                           | SEMESTER - III         |            |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To understand the significance of audit in financial accounts</li><li>To aware of the duties and responsibilities of an auditor</li></ul> |                                                                                                                                                                                                                                                                                          |                        |            |
| <b>Credits: 4</b>                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                          | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                 | <b>CONTENTS</b>                                                                                                                                                                                                                                                                          | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                    | <b>Auditing</b> - Objectives - Differences between Book Keeping, Accountancy and Auditing - Advantages and Limitations of Audit - Audit Programme and Working Papers - Auditing and EDP Environment                                                                                      | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                   | 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 .                                       | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                  | <b>Vouching</b> - Objects – Difference between Routine Checking and Vouching – Principles of a Good Voucher - Vouching Procedure and Importance - Vouching of Cash Transactions - <b>Verification of Assets and Liabilities</b> – Objects – Difference between Vouching and Verification | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                                   | <b>Appointment of Auditor</b> - Qualification - Qualities - Removal - Duties - Powers - Liabilities - Remuneration of an Auditor – Comptroller and Auditor General of India (CAGI) – Rights and Duties                                                                                   | <b>10</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                                                    | <b>Specialized Audits</b> - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel – Shopping Companies                                                                                                                                                     | <b>10</b>              | <b>CO5</b> |
| <b>Text Book</b>                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                          |                        |            |
| <b>1</b>                                                                                                                                                                                                                    | <i>Dinkar Pagare. 2016, Principles and Practices of Auditing. [12<sup>th</sup> Edition]. Sultan Chand &amp; Sons, New Delhi.</i>                                                                                                                                                         |                        |            |
| <b>Reference Books</b>                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                          |                        |            |
| <b>1</b>                                                                                                                                                                                                                    | <i>Tandan, B.N. 2010. Practical Auditing. [Fourth Edition]. Sultan Chand &amp; Sons, New Delhi.</i>                                                                                                                                                                                      |                        |            |
| <b>2</b>                                                                                                                                                                                                                    | <i>Kamal Gupta. 2011. Auditing. [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.</i>                                                                                                                                                                                |                        |            |

### COURSE OUTCOMES (CO)

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

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

### MAPPING

| PO/PSO<br>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

|                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                           |                                                         |  |                        |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------|--|------------------------|-----------|
| 23UMACOA301/<br>23UMACCA301                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                           | GEC- I: BUSINESS MATHEMATICS<br>AND OPERATIONS RESEARCH |  | SEMESTER - III         |           |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>• To provide skill of converting business problems into mathematical problems.</li><li>• To impart knowledge on mathematical tools to solve problems.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                           |                                                         |  |                        |           |
| <b>Credits: 4</b>                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                           |                                                         |  | <b>Total Hours: 40</b> |           |
| <b>UNIT</b>                                                                                                                                                                                                                                       | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                           |                                                         |  | <b>Hrs</b>             | <b>CO</b> |
| I                                                                                                                                                                                                                                                 | <b>Series:</b> Sequence and Series - Arithmetic Progression - Geometric Progression.<br><b>Mathematics of Finance:</b> Basic Concepts - Symbols Used - Simple Interest - Formulae and Problems - Compound Interest - Formulae and Problems.<br><b>(Chapter 1 Sections: 1 - 3) (Chapter 2 Sections: 1 - 5)</b>                                                             |                                                         |  | 8                      | CO1       |
| II                                                                                                                                                                                                                                                | <b>Matrices and Determinants:</b> 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.<br><b>(Chapter 4 Sections: 1 - 8)</b>                                                                  |                                                         |  | 8                      | CO2       |
| III                                                                                                                                                                                                                                               | <b>Linear Programming Formulation and Graphical Method:</b> 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.<br><b>(Chapter - 2 Sections: 2.1 - 2.8)</b>          |                                                         |  | 8                      | CO3       |
| IV                                                                                                                                                                                                                                                | <b>Transportation Model:</b> 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.<br><b>(Chapter - 7 Sections: 7.1 - 7.5)</b> |                                                         |  | 8                      | CO4       |
| V                                                                                                                                                                                                                                                 | <b>Assignment Problem:</b> 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.<br><b>(Chapter - 8 Sections: 8.1 - 8.2, 8.4 - 8.7)</b>                           |                                                         |  | 8                      | CO5       |
| <b>Text Books</b>                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                           |                                                         |  |                        |           |
| 1                                                                                                                                                                                                                                                 | Navnitham, P.A. 2011. <b>Business Mathematics and Statistics.</b> Jai Publishers, Trichy. (For Units I - II)                                                                                                                                                                                                                                                              |                                                         |  |                        |           |

|                        |                                                                                                                                                                                |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2                      | <i>Sundaresan, V., Ganapathy Subramanian, K.S. and Ganesan, K. 2014. <b>Resource Management Techniques</b>. [Eighth Edition]. AR Publication, Chennai. (For Units III - V)</i> |
| <b>Reference Books</b> |                                                                                                                                                                                |
| 1                      | <i>Vittal, P.R., 2008. <b>Business Mathematics and Statistics</b>. [Fifth Edition]. Margham Publications, Chennai.</i>                                                         |
| 2                      | <i>KantiSwarup, Gupta, P.K.and Man Mohan. 2014. <b>Operations Research</b>. Sultan Chand &amp; Sons, New Delhi.</i>                                                            |

### 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<br>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

|                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                             |                        |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOSB301                                                                                                                                                                                                                                           | SEC- II: FINANCIAL SERVICES AND MARKETS                                                                                                                                                                                                                                                                                     | SEMESTER - III         |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To understand the importance of Finance and its implication in business</li><li>To acquire the basic knowledge on various types of finance and its usage</li></ul> |                                                                                                                                                                                                                                                                                                                             |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                             | <b>Total Hours: 35</b> |     |
| UNIT                                                                                                                                                                                                                                                 | CONTENTS                                                                                                                                                                                                                                                                                                                    | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                    | <b>The Financial System in India</b> - Functions - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Classification - Innovative Financial Instruments - Development of Financial System in India.                                                                                     | 7                      | CO1 |
| II                                                                                                                                                                                                                                                   | <b>Financial Services</b> - Meaning - Importance - Features - Scope - New Financial Products and Services - Challenges Facing the Financial Service Sector. <b>Mutual Funds</b> - Meaning - Scope - Evolution and Growth of Mutual Funds in India - Kinds - Importance - Risks - Organisation of the Fund .                 | 7                      | CO2 |
| III                                                                                                                                                                                                                                                  | <b>Venture Capital</b> - 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                                                                                                                                                                                                                                                   | <b>New Issue Market</b> - 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                                                                                                                                                                                                                                                    | <b>Secondary Market</b> -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 |
| <b>Text Book</b>                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                             |                        |     |
| 1                                                                                                                                                                                                                                                    | Gordon. E and Natarajan. K. 2014. <b>Financial Markets and Services</b> . [Ninth Revised Edition]. Himalaya Publishing House, Mumbai.                                                                                                                                                                                       |                        |     |

| Reference Books |                                                                                                                       |
|-----------------|-----------------------------------------------------------------------------------------------------------------------|
| 1               | Avadhani, V.A. 2006. <b>Financial Services and Markets</b> . [Second Edition]. Himalaya Publishing House, Mumbai.     |
| 2               | Vasantha Desai. 2006. <b>Indian Financial System</b> . [Fourth Edition]. Himalaya Publishing House, New Delhi.        |
| 3               | Varsney, P.N and Mittal, D.K. 2000. <b>Indian Financial System</b> . [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 an 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<br>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

|                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                     |                        |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UVE301                                                                                                                                                                                                                                                                                                                                    | AECC II: ENVIRONMENTAL STUDIES                                                                                                                                                                                                                                                                                      | SEMESTER – III         |            |
| <b>Course Objectives:</b><br><b>The course aims</b> <ul style="list-style-type: none"><li>To enable the students acquire knowledge, values, attitudes, commitment and skills needed to protect and improve the environment.</li><li>To implicate awareness among young minds for safeguarding environment from manmade disasters.</li></ul> |                                                                                                                                                                                                                                                                                                                     |                        |            |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                     | <b>Total Hours: 30</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                                                                                                                                 | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                     | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                                                                                                                                    | <b>Environment</b> – 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.                                                   | <b>06</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                                                                                                                                   | <b>Natural resources:</b> 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.                                                                                                      | <b>06</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                                                                                                                                  | <b>Biodiversity</b> – 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.                                          | <b>06</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                                                                                                                                                   | <b>Environmental Pollution:</b> 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 | <b>06</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                                                                                                                                                                    | <b>Population and environment</b> – 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.                                   | <b>06</b>              | <b>CO5</b> |
| <b>Text Book</b>                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                     |                        |            |
| 1. Department of Biochemistry. Environmental Studies (Study Material). Published by K. S. Rangasamy College of Arts & Science (Autonomous), Tiruchengode.                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                     |                        |            |

|                       |
|-----------------------|
| <b>Reference Book</b> |
|-----------------------|

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|--------------------------------------------------------------------------------------------------|
| 1. Erach Bharucha. 2005. <b>Textbook of Environmental studies.</b> 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                    |

|                                                                                                                                                                                                                                |                                                                                                                            |                |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|----------------|-----|
| 23ULS301                                                                                                                                                                                                                       | NON-CREDIT COURSES: CCS I                                                                                                  | SEMESTER – III |     |
| <b>Course Objectives:</b><br>The course aims <ul style="list-style-type: none"><li>To understand the basic needs of Communication</li><li>To utilize the communication skills for achieving at the time of Interview</li></ul> |                                                                                                                            |                |     |
| Total Hours: 15                                                                                                                                                                                                                |                                                                                                                            |                |     |
| UNIT                                                                                                                                                                                                                           | CONTENTS                                                                                                                   | Hrs            | CO  |
| I                                                                                                                                                                                                                              | Tenses, concord, sentence pattern.                                                                                         | 3              | CO1 |
| II                                                                                                                                                                                                                             | Communication effectiveness, Personal skills, Presentation & public speaking                                               | 3              | CO2 |
| III                                                                                                                                                                                                                            | Resume writing, formal letter (sending Invitation/accepting Invitation/declining invitation/permission letter)             | 3              | CO3 |
| IV                                                                                                                                                                                                                             | Professional Skills(leadership skills, Emotional Intelligence (EI &EQ), Negotiating, Delegation)                           | 3              | CO4 |
| V                                                                                                                                                                                                                              | Group Discussion, Interview Skills, Mock GD & Interview                                                                    | 3              | CO5 |
| <b>Text Books</b>                                                                                                                                                                                                              |                                                                                                                            |                |     |
| 1                                                                                                                                                                                                                              | <i>Learners, Anne Seaton, Y.H. Mew, <b>Basic English Grammar for English-Book 1</b>, Saddle point Publishers (E-Copy).</i> |                |     |
| 2                                                                                                                                                                                                                              | <i>Mark Newson, <b>Basic English Syntax with Exercises</b>, (E-Copy)</i>                                                   |                |     |
| <b>Reference Book</b>                                                                                                                                                                                                          |                                                                                                                            |                |     |
| 1                                                                                                                                                                                                                              | <i>Dr. R.S. Agarwal. <b>Objective General English</b>, S. Chand,</i>                                                       |                |     |

**COURSE OUTCOMES (CO)**

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

|            |                                                    |
|------------|----------------------------------------------------|
| <b>CO1</b> | Able to recall the basic grammar in language       |
| <b>CO2</b> | Easy to concentrate on sentence correction         |
| <b>CO3</b> | Preparing for resume building & letter formatting. |
| <b>CO4</b> | Improving the ability of skill development         |
| <b>CO5</b> | Improving the interview skills.                    |

|                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                    |                |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----|
| 23UTALB401                                                                                                                                                                                                                        | Language I: rpj;jH ,yf;fpaq;fSk; ehlfKk;                                                                                                                                                                                                           | gUtk; - IV     |     |
| <b>,g;ghlj;jpl;l;jpd; Nehf;fq;fshtd</b> <ul style="list-style-type: none"><li>• rpj;jHfspd; tiffis mwpar; nra;jy;</li><li>• rpj;jHfspd; tho;tpay; jj;Jtq;fis czh;j;Jjy;.</li><li>• ehlf ,yf;fpak; gw;wp mwpar; nra;jy;.</li></ul> |                                                                                                                                                                                                                                                    |                |     |
| Credits: 3                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                    | Total Hours:50 |     |
| □□□□                                                                                                                                                                                                                              | □□□□□□□□□□                                                                                                                                                                                                                                         | □□□<br>□□      | CO  |
| I                                                                                                                                                                                                                                 | <b>rpj;jH ,yf;fpak; (Qhdr; rpj;jHfs;)</b><br>m) fLntspr; rpj;jH - 1>3>7>9>10 (5 - ghly;fs;)<br>M) rptthf;fpahH - 30>31>34>42>43 (5 - ghly;fs;)<br>,) gl;bdj;jhH - 2>5>7>9>12 (5 - ghly;fs;)<br><) ghk;ghl;br; rpj;jH - 40>41>42>43>44 (5-ghly;fs;) | 10             | CO1 |
| II                                                                                                                                                                                                                                | <b>rpj;jH ,yf;fpak; (rd;khHf;fr; rpj;jHfs;)</b><br>m) jpU%yH - ahf;if epiyahik<br>(Kjy; 15 ghly;fs;)<br><br>M) Nghfh; ghly; - (15 ghly;fs; kl;Lk;)                                                                                                 | 10             | CO2 |
| III                                                                                                                                                                                                                               | <b>ehlfk;</b><br>[d;kh - Kj;JNtyofd;                                                                                                                                                                                                               | 10             | CO3 |
| IV                                                                                                                                                                                                                                | <b>,yf;fpa tuyhW</b><br>m) rd;khHf;f rpj;jHfs; mwpKfk;<br>M) Qhdr; rpj;jHfs; mwpKfk;<br>,) fhar; rpj;jHfs; mwpKfk;<br><) ehlfj;jpd; Njhw;wKk; tsh;r;rpAk;> ehlf tiffs;                                                                             | 10             | CO4 |
| V                                                                                                                                                                                                                                 | <b>,yf;fzKk; nkhopg;gapw;rpAk;</b><br>m) ty;ypdk; kpFk;> kpfh ,lq;fs;<br>M) jd; tpid>gpw tpid> nra; tpid> nrag;ghl;L tpid<br>,) Nth;r; nrhy;iyj; Njh;T nra;jy;.<br><) Neh;fhzy;                                                                    | 10             | CO5 |
| ghIE}y;                                                                                                                                                                                                                           | nra;As;jpul;L - jkpo;j;Jiw ntspaPL<br>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;rpjy; mwpjy; |
| CO5 | mbg;gil ,yf;fzj;ij mwpjy;                    |

|                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                               |                 |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UCOM401                                                                                                                                                                                                                                                 | DSC VII:<br>ADVANCED CORPORATE<br>ACCOUNTING                                                                                                                                                                                                                                                                                                                  | SEMESTER - IV   |     |
| Course Objectives<br>The course aims <ul style="list-style-type: none"><li>To understand the accounting procedures in mergers and acquisition of companies</li><li>To give an exposure to various corporate accounting procedures and practices</li></ul> |                                                                                                                                                                                                                                                                                                                                                               |                 |     |
| 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. <b>Advanced Accountancy</b> . [Fourth Edition]. Kalyani Publishers. Ludhiana.                       |
| 2               | Gupta, R.L and Radhasamy, M. 2010. <b>Advanced Accountancy - Volume II</b> . [Fourteenth Edition]. Sultan Chand & Sons, New Delhi. |
| 3               | Shukla, M.C. and Grewal, T.S. 2009. <b>Advanced Accountancy - Volume II</b> . [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<br>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

|                                                                                                                                                                                                                               |                                                                                                                                                                                                                                            |                        |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM402                                                                                                                                                                                                                     | DSC VIII: COMPANY LAW                                                                                                                                                                                                                      | SEMESTER - IV          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To understand the incorporation and other related issues of company</li><li>To know the various intricacies of company management</li></ul> |                                                                                                                                                                                                                                            |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                             |                                                                                                                                                                                                                                            | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                          | CONTENTS                                                                                                                                                                                                                                   | Hrs                    | CO  |
| I                                                                                                                                                                                                                             | <b>Companies Act, 2013</b> - Company Definition - Characteristics - Kinds - Differences between Public Company and Private Company - Corporate Veil and its Exceptions                                                                     | 10                     | CO1 |
| II                                                                                                                                                                                                                            | <b>Formation of a Company</b> - 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                                                                                                                                                                                                                           | <b>Prospectus</b> - Contents - Statement in Lieu of Prospectus - Consequences of Misstatements in Prospectus - <b>Shares and Debentures</b> - Kinds - Differences between Shares and Debentures                                            | 10                     | CO3 |
| IV                                                                                                                                                                                                                            | <b>Company Management</b> - Appointment, Rights and Duties of Directors - Qualification - Disqualification - Removal of Directors - <b>MCA Ministry of Corporate Affairs (MCA)</b> - Roles and Responsibilities of MCA - Functions of MCA. | 10                     | CO4 |
| V                                                                                                                                                                                                                             | <b>Meeting</b> - Kinds of Meeting - Notice - Agenda - Minutes - Quorum - Proxy. <b>Resolution</b> - Types - <b>Winding Up</b> - Types - Procedures.                                                                                        | 10                     | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                              |                                                                                                                                                                                                                                            |                        |     |
| 1                                                                                                                                                                                                                             | <i>Kapoor, N.D.</i> 2014. <b>Company Law</b> . [Sixth Edition]. Sultan Chand & Sons, New Delhi                                                                                                                                             |                        |     |
| <b>Reference Books</b>                                                                                                                                                                                                        |                                                                                                                                                                                                                                            |                        |     |
| 1                                                                                                                                                                                                                             | <i>Gogna, P.P.S.</i> 2011. <b>Company Law</b> . [Third Edition]. S.Chand & Sons, New Delhi.                                                                                                                                                |                        |     |
| 2                                                                                                                                                                                                                             | <i>Badri Alam, S and Saravanavel, P.</i> 2009. <b>Company Law</b> . [First Edition]. Himalaya Publications, New Delhi.                                                                                                                     |                        |     |
| 3                                                                                                                                                                                                                             | <i>Tulsian, P.C.</i> 2008. <b>Company Law</b> . [First Edition]. S.Chand & Co. Ltd., New Delhi                                                                                                                                             |                        |     |

### COURSE OUTCOMES (CO)

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

|            |                                                                                                                                                                                     |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CO1</b> | Perceive the concept of joint stock company and Companies Act, 2013                                                                                                                 |
| <b>CO2</b> | Apply the procedure for incorporating the company and GEC document for running the day to day affairs of the company                                                                |
| <b>CO3</b> | Identify the documents that are required to be made by a company for raising capital i.e. shares, debentures                                                                        |
| <b>CO4</b> | Recognize the procedure for appointment, powers and liabilities of director and removal of directors                                                                                |
| <b>CO5</b> | 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/<br>PSO<br>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

|                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                            |                        |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM403                                                                                                                                                                                                                                        | DSC IX: MODERN BANKING                                                                                                                                                                                                                                                                                                                                     | SEMESTER - IV          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To secure knowledge on recent trends and developments in banking sector</li><li>To apply the law of banking to various real-life business situations</li></ul> |                                                                                                                                                                                                                                                                                                                                                            |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                            | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                                             | CONTENTS                                                                                                                                                                                                                                                                                                                                                   | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                | <b>Introduction</b> - 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                                                                                                                                                                                                                                               | <b>Banking</b> - Banker - Customer - Special Types of Bank Customers - Relationship between Banker and Customer: General Relationship - Special Relationship. <b>Negotiable Instruments Act, 1881</b> - Characteristics - Types - Classification - Special Parties to Negotiable Instruments - Cheque - Features - Crossing - Kinds -Endorsement - Types . | 10                     | CO2 |
| III                                                                                                                                                                                                                                              | <b>Loans and Advances</b> - Principles of Sound Lending - Forms of Advances - Modes of Charging Security - <b>Non-Performing Assets</b> - Factors contributing to Non-Performing Assets - Yearly Warning Signals - Management of Non-Performing Assets -Remedies of Available-Recent Measures.                                                             | 10                     | CO3 |
| IV                                                                                                                                                                                                                                               | <b>Paying Banker</b> : Meaning - Payment of Cheque - Precautions of Paying Banker - Refusal for Payment - Duties - Statutory Protection - Payment in Due Course. <b>Collecting Banker</b> - Meaning - Precautions of Collecting Banker - Duties - Statutory Protection - Consequence of Negligence - Responsibility of Collecting Banker                   | 10                     | CO4 |
| V                                                                                                                                                                                                                                                | <b>Electronic Banking</b> - Meaning - Benefits - Internet Banking - Mobile Banking - E-Payments - RTGS - NEFT - IMPS - UPI - ATM Cards - Biometric Cards - Debit, Credit Cards and ECS.                                                                                                                                                                    | 10                     | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                            |                        |     |
| 1                                                                                                                                                                                                                                                | Gordon, E. and Natarajan, K. 2016. <b>Banking Theory, Law and Practice</b> . [Twenty Fifth Edition]. Himalaya Publishing House, Mumbai.                                                                                                                                                                                                                    |                        |     |
| <b>Reference Books</b>                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                            |                        |     |
| 1                                                                                                                                                                                                                                                | Sundharam, K.P.M. and Varshney, P.N. 2014. <b>Banking Theory, Law and Practice</b> . [Nineteenth Edition]. Sultan Chand & Sons, New Delhi.                                                                                                                                                                                                                 |                        |     |

|   |                                                                                                                                    |
|---|------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Natarajan, S. and Parameswaran, R. 2010. <b>Banking Theory, Law and Practice</b> [Third Edition]. S.Chand and Co. Ltd., New Delhi. |
| 3 | Mahezwari, S.N. 2010. <b>Banking Law and Practice</b> . [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<br>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

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|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UMACOA401 /<br>23UMACCA401                                                                                                                                                                                                                         | GEC II: BUSINESS STATISTICS                                                                                                                                                                                                                                                                                                                                   | SEMESTER – IV          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To provide knowledge on statistical techniques used for decision making in business.</li><li>To impart knowledge on statistical tools to solve problems.</li></ul> |                                                                                                                                                                                                                                                                                                                                                               |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                               | <b>Total Hours: 40</b> |     |
| UNIT                                                                                                                                                                                                                                                 | CONTENTS                                                                                                                                                                                                                                                                                                                                                      | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                    | <b>Measures of Central Tendency (Averages):</b> Arithmetic Mean – Median – Mode - Geometric Mean - Harmonic Mean (Simple Problems).<br><b>(Chapter 9)</b>                                                                                                                                                                                                     | 8                      | CO1 |
| II                                                                                                                                                                                                                                                   | <b>Measures of Dispersion:</b> Range - Quartile Deviation - Standard Deviation - Coefficient of Variation.<br><b>(Chapter 10)</b>                                                                                                                                                                                                                             | 8                      | CO2 |
| III                                                                                                                                                                                                                                                  | <b>Correlation:</b> Definition – Types of Correlation – Method of Studying Correlation: Karl Pearson’s Coefficient of Correlation – Properties of Coefficient Correlation – Rank Correlation Coefficient.<br><b>(Chapter 12)</b>                                                                                                                              | 8                      | CO3 |
| IV                                                                                                                                                                                                                                                   | <b>Index Numbers:</b> Introduction – Meaning – Definition – Characteristics of Index Numbers – Uses – Types of Index Numbers – Un Weighted – Quantity Index Numbers – Consumer Price Index – Limitations of Index Numbers.<br><b>(Chapter 14)</b>                                                                                                             | 8                      | CO4 |
| V                                                                                                                                                                                                                                                    | <b>Analysis of Time Series:</b> 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.<br><b>(Chapter 15)</b> | 8                      | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                               |                        |     |
| 1                                                                                                                                                                                                                                                    | <i>Pillai, R.S.N. and Bagavathi, V. 2012. <b>Statistics</b>. [Seventh Edition]. S.Chand and Company Ltd., New Delhi.</i>                                                                                                                                                                                                                                      |                        |     |

| Reference Books |                                                                                                                   |
|-----------------|-------------------------------------------------------------------------------------------------------------------|
| 1               | Vittal, P.R.,. 2008. <b>Business Mathematics and Statistics</b> . [Fifth Edition]. Margham Publications, Chennai. |
| 2               | Navnitham, P.A. 2011. <b>Business Mathematics and Statistics</b> . 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<br>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

|                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                 |                        |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOSB401                                                                                                                                                                                                                        | SEC-II: FUNDAMENTALS OF MARKETING                                                                                                                                                                                                                                                                                               | SEMESTER - IV          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To provide exposure to marketing practices of business firms</li><li>To understand the consumer behaviour to make marketing decisions</li></ul> |                                                                                                                                                                                                                                                                                                                                 |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                 | <b>Total Hours: 30</b> |     |
| UNIT                                                                                                                                                                                                                              | CONTENTS                                                                                                                                                                                                                                                                                                                        | Hrs                    | CO  |
| I                                                                                                                                                                                                                                 | <b>Market</b> - 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                                                                                                                                                                                                                                | <b>Modern Marketing</b> - Factors Responsible for Adopting Modern Marketing Concepts - Comparisons between Product, Marketing and Consumer Orientations - Features - Benefits - <b>Market Segmentations</b> - Requisites - Level - Factors Influencing Market Segmentation - Significance - Benefits.                           | 6                      | CO2 |
| III                                                                                                                                                                                                                               | <b>Product</b> - Classification of Products - Product Mix - Categories of New Product - Needs - New Product Development - Product Life Cycle - Stages. <b>Pricing</b> - Objectives - Factors Influencing Pricing Decision - Kinds of Pricing - Pricing Policies - New Product Pricing - Pricing Process of Price Determination. | 6                      | CO3 |
| IV                                                                                                                                                                                                                                | <b>Promotion</b> - Definition of Sales Promotion - Importance - Promotional Mix - Factors Influencing Promotional Mix - Sales Promotion Devices and Techniques - <b>Advertising</b> - Features - Functions - Types - Benefits - Qualities of Good Advertisement Copy.                                                           | 6                      | CO4 |
| V                                                                                                                                                                                                                                 | <b>E-Marketing</b> - Objectives - Benefits - Types - 7P's of E-Marketing - Tools - <b>E-Tailing</b> - Characteristics - Types - Advantages and Disadvantages - E-Tailing in India.                                                                                                                                              | 6                      | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                        |     |
| 1                                                                                                                                                                                                                                 | Dr.Sundar K. 2015. <b>Essentials of Marketing</b> . Vijay Nicole Imprints Private Limited Chennai.                                                                                                                                                                                                                              |                        |     |
| <b>Reference Books</b>                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                 |                        |     |
| 1                                                                                                                                                                                                                                 | Rajan Nair, N. 2012. <b>Marketing</b> . [Fourth Edition]. S. Chand Co. Ltd., New Delhi.                                                                                                                                                                                                                                         |                        |     |

|    |                                                                                                                                          |
|----|------------------------------------------------------------------------------------------------------------------------------------------|
| 2  | <i>Sherlekar, S.A.</i> 2011 <b>Marketing Management</b> . [Fifth Edition]. Himalaya Publishing House, Mumbai.                            |
| 3  | <i>Memoria, C.B. Suri, R.K. and Satish Memoria.</i> 2012. <b>Marketing Management</b> [Fourth Edition]. Kitab Mahal Agencies, Allahabad. |
| 4. | <i>Pillai, R.S.N and Bagavathi, V.</i> 2013. <b>Modern Marketing</b> . [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,<br>PSO<br>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

| 23UVE401                                                                                                                                                                                                                                                                                                                                      | AECC II: YOGA                                                                                                                                                                                                                                                                                                                                                                                                                               | SEMESTER - IV          |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| <b>Course Objectives:</b><br>The course aims <ul style="list-style-type: none"><li>To understand physical body and Health concepts</li><li>To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation</li><li>To Introspect and improve the behaviors</li><li>To inculcate cultural behavioral patterns</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Total Hours: 30</b> |     |
| UNIT                                                                                                                                                                                                                                                                                                                                          | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                                                                    | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                                                                             | <b>Yoga and Physical Health:</b> 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                      | CO1 |
| II                                                                                                                                                                                                                                                                                                                                            | <b>Greatness of Life Force and Mind:</b> 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                      | CO2 |
| III                                                                                                                                                                                                                                                                                                                                           | <b>Personality Development – Sublimation:</b> Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power                                                                                                                                                                                                                 | 6                      | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                            | <b>Human Resources Development:</b> 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                      | CO4 |
| V                                                                                                                                                                                                                                                                                                                                             | <b>Law of Nature:</b> Unified force - Cause and effect system - Purity of thought deed and Genetic Centre – Love and Compassion - Gratitude - Cultural Education - Fivefold culture.                                                                                                                                                                                                                                                        | 6                      | CO5 |

| Text Book |                                                                                          |
|-----------|------------------------------------------------------------------------------------------|
| 1.        | <b>Value Education</b> - World Community Service centre, Vethathiri Publications, Erode. |

| Reference Books |                                                                                                          |
|-----------------|----------------------------------------------------------------------------------------------------------|
| 1               | <i>Vethathiri Maharishi</i> , 2011, Journey of Consciousness, Erode, Vethathiri Publications.            |
| 2               | <i>Vethathiri Maharishi</i> , 2014, Simplified Physical Exercises, Erode, Vethathiri Publications.       |
| 3               | <i>Vethathiri Maharishi</i> , 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                                   |

|                                                                                                                                                                                                                   |                                                                                                                                                                                   |               |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|-----|
| 23ULS401                                                                                                                                                                                                          | NON CREDIT COURSES : CCS II                                                                                                                                                       | SEMESTER – IV |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To impart knowledge on the aptitude skills.</li><li>To enhance employability skills and to develop career competency.</li></ul> |                                                                                                                                                                                   |               |     |
| Total Hours: 15                                                                                                                                                                                                   |                                                                                                                                                                                   |               |     |
| UNIT                                                                                                                                                                                                              | CONTENTS                                                                                                                                                                          | Hrs           | CO  |
| I                                                                                                                                                                                                                 | <b>Aptitude: Speed Maths</b> - Multiplication of Numbers - Simplification - Squaring of Numbers - Square Roots and Cube Roots - HCF & LCM -Decimals - Averages, Powers and Roots. | 3             | CO1 |
| II                                                                                                                                                                                                                | <b>Aptitude: Problems on Numbers</b> - Problems on Ages - Surds & Indices - Percentage - Profit & Loss - Ratio & Proportion - Partnership - Chain Rule.                           | 3             | CO2 |
| III                                                                                                                                                                                                               | <b>Aptitude: Simple &amp; Compound Interest</b> - Alligation or Mixture - Permutation and Combination.                                                                            | 3             | CO3 |
| IV                                                                                                                                                                                                                | <b>Aptitude: Probability</b> - Missing Number Series - Wrong Number Series - Races & Games of Skill.                                                                              | 3             | CO4 |
| V                                                                                                                                                                                                                 | <b>Aptitude: Time &amp; Work</b> - Pipes & Cistern - Time & Distance - Problems on Trains - Boats and Streams.                                                                    | 3             | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                  |                                                                                                                                                                                   |               |     |
| 1                                                                                                                                                                                                                 | <i>R.S. Aggarwal. 2017. <b>Quantitative Aptitude</b>, S Chand and Company Limited, New Delhi.</i>                                                                                 |               |     |
| <b>Reference Book</b>                                                                                                                                                                                             |                                                                                                                                                                                   |               |     |
| 1                                                                                                                                                                                                                 | <i>Abhijith Guha. 2015. <b>Quantitative Aptitude for Competitive Examinations</b>, 5<sup>th</sup> Edition, Tata McGraw Hill, New Delhi.</i>                                       |               |     |

**COURSE OUTCOMES (CO)**

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

|            |                                                                                                          |
|------------|----------------------------------------------------------------------------------------------------------|
| <b>CO1</b> | Solve problems involving the concepts HCF, LCM, Decimals, Averages, Powers and Roots.                    |
| <b>CO2</b> | Solve problems on numbers and ages, Profit and Loss, Ratio and Proportions                               |
| <b>CO3</b> | Compute simple interest, compound interest, Permutation and Combination.                                 |
| <b>CO4</b> | Solve the problems involving the concepts Missing numbers, Wrong number series, Races and Games of Skill |
| <b>CO5</b> | Solve problems on Time and Work, Piper and Cistern, Time and Distance, Trains, Boats and Streams.        |

|                                                                                                                                                                                                                              |                                                                                                                                                                                                                     |                        |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM501                                                                                                                                                                                                                    | DSC X: COST ACCOUNTING                                                                                                                                                                                              | SEMESTER - V           |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To understand the significance of costing techniques to the management.</li><li>To apply costing techniques for decision making.</li></ul> |                                                                                                                                                                                                                     |                        |     |
| <b>Note:</b> Distribution of Marks: Problems 80% and Theory 20%.                                                                                                                                                             |                                                                                                                                                                                                                     |                        |     |
| <b>Credits: 5</b>                                                                                                                                                                                                            |                                                                                                                                                                                                                     | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                         | CONTENTS                                                                                                                                                                                                            | Hrs                    | CO  |
| I                                                                                                                                                                                                                            | <b>Cost Accounting</b> - Meaning and Scope - Cost Accounting Vs. Financial Accounting - Elements of Cost - Preparation of Cost Sheet.                                                                               | 10                     | CO1 |
| II                                                                                                                                                                                                                           | <b>Materials</b> - Stock Levels - Economic Order Quantity - Bin Card Vs. Stores Ledger - Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average.                                              | 10                     | CO2 |
| III                                                                                                                                                                                                                          | <b>Labour</b> - 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                                                                                                                                                                                                                           | <b>Overheads</b> - Classifications - Apportionment of Overheads - Primary and Secondary Distribution - Calculation of Machine Hour Rate                                                                             | 10                     | CO4 |
| V                                                                                                                                                                                                                            | <b>Process Costing</b> - Normal Loss - Abnormal Loss - Abnormal Gain - Preparation of Process Costing (Excluding Inter-process Profits) - <b>Operating Costing</b> (Transport Costing only).                        | 10                     | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                             |                                                                                                                                                                                                                     |                        |     |
| 1                                                                                                                                                                                                                            | Reddy, T.S. and Hari Prasad Reddy, Y. 2019. <b>Cost Accounting</b> . [Second Edition] Margham Publications, Chennai.                                                                                                |                        |     |
| <b>Reference Books</b>                                                                                                                                                                                                       |                                                                                                                                                                                                                     |                        |     |
| 1                                                                                                                                                                                                                            | Jain, S.P and Narang, K.L. 2011. <b>Cost Accounting: Principles and Practice</b> [Sixteenth Edition]. Kalyani Publishers, Ludhiana.                                                                                 |                        |     |
| 2                                                                                                                                                                                                                            | Maheswari, S.N. 2012. <b>Advanced Cost Accounting</b> . [Sixth Edition]. Sultan Chand & Sons, New Delhi.                                                                                                            |                        |     |
| 3                                                                                                                                                                                                                            | Iyengar, S.P. 2010. <b>Cost Accounting: Principles and Practice</b> . [Fourth Edition]. Sultan Chand & Sons, New Delhi.                                                                                             |                        |     |

## COURSE OUTCOMES (CO)

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

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

## MAPPING

| <b>PO/PSO<br/>CO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>           | L          | L          | M          | M          | L          | M           | M           | L           | M           | M           |
| <b>CO2</b>           | L          | M          | M          | L          | L          | M           | H           | M           | H           | M           |
| <b>CO3</b>           | M          | M          | L          | L          | M          | L           | M           | M           | M           | H           |
| <b>CO4</b>           | L          | H          | L          | M          | M          | M           | M           | L           | L           | L           |
| <b>CO5</b>           | L          | L          | M          | M          | H          | M           | M           | H           | M           | M           |

H-High; M-Medium; L-Low

|                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                    |                        |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOM502                                                                                                                                                                                   | DSC XI: BUSINESS TAXATION                                                                                                                                                                                                                                                                          | SEMESTER - V           |            |
| <b>Course Objectives</b>                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                    |                        |            |
| The course aims                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                    |                        |            |
| <ul style="list-style-type: none"><li>To import basic knowledge about concept of indirect taxes in India</li><li>To apply theoretical background of GST in practical applications</li></ul> |                                                                                                                                                                                                                                                                                                    |                        |            |
| Note: Question paper shall cover 100% theory                                                                                                                                                |                                                                                                                                                                                                                                                                                                    |                        |            |
| <b>Credits: 4</b>                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                    | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                 | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                    | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                    | <b>Indirect Tax in India</b> - 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.                     | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                   | <b>Goods and Service Tax Council</b> - 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. | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                  | <b>Concept of Supply</b> - 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.                                                                     | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                   | <b>Registration</b> - Need - Nature and Procedure of Registration - GST Forms for Registration and Cancellation - Assessment - Types of Assessment - Returns - Types of Returns.                                                                                                                   | <b>10</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                    | <b>Customs Act, 1962</b> - 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                                              | <b>10</b>              | <b>CO5</b> |

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

**COURSE OUTCOMES (CO)**

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

|            |                                                                  |
|------------|------------------------------------------------------------------|
| <b>CO1</b> | Understand the basic concepts of indirect tax system in India    |
| <b>CO2</b> | Know the basics of GST, CGST ,IGST                               |
| <b>CO3</b> | Recognize the provisions of supply in GST                        |
| <b>CO4</b> | Identify the procedure for registration and assessment under GST |
| <b>CO5</b> | Analyze the customs act and its procedures                       |

**MAPPING**

| <b>PO/PSO<br/>CO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>           | M          | L          | M          | M          | L          | M           | M           | M           | M           | M           |
| <b>CO2</b>           | M          | L          | M          | M          | L          | H           | M           | L           | M           | M           |
| <b>CO3</b>           | L          | M          | L          | L          | M          | L           | M           | M           | M           | L           |
| <b>CO4</b>           | M          | H          | M          | L          | L          | M           | L           | H           | L           | M           |
| <b>CO5</b>           | M          | M          | L          | M          | M          | M           | M           | M           | M           | M           |

H-High; M-Medium; L-Low

|                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                  |                        |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM503                                                                                                                                                                                                                                             | DSC XII: INCOME TAX I                                                                                                                                                                                                                                            | SEMESTER - V           |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To gain the basic principles and practice of income</li><li>To acquire the knowledge and expertise relating to computation of income under various heads.</li></ul> |                                                                                                                                                                                                                                                                  |                        |     |
| <i>Note: Distribution of Marks: Problem 70% and Theory 30%.</i>                                                                                                                                                                                       |                                                                                                                                                                                                                                                                  |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                  | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                                                  | CONTENTS                                                                                                                                                                                                                                                         | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                     | <b>Basic Concepts</b> – 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                                                                                                                                                                                                                                                    | <b>Residential Status</b> - Meaning - Types of Residential Status - Determination of Residential Status of an Individual – Incidence of Tax [Scope of Total Income]                                                                                              | 10                     | CO2 |
| III                                                                                                                                                                                                                                                   | <b>Income under Salaries</b> – Definition - Features – Provident Fund - Allowances - Perquisites - Deductions Out of Gross Salary - Computation of Salary Income                                                                                                 | 10                     | CO3 |
| IV                                                                                                                                                                                                                                                    | <b>Income from House Property</b> - Definition – Types of Annual Value - Let Out and Self-Occupied Houses - Deductions -Exempted HP Incomes - Computation of Income from HP                                                                                      | 10                     | CO4 |
| V                                                                                                                                                                                                                                                     | <b>Profits and Gains of Business and Profession</b> - Definitions - Allowable and Disallowable Deductions – Deemed Profits - Computation of Profits and Gains of Business and Profession                                                                         | 10                     | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                  |                        |     |
| 1                                                                                                                                                                                                                                                     | <i>Gaur, V.P and Narang, D.B. Income Tax Law and Practice.</i> Kalyani Publishers, Ludhiana                                                                                                                                                                      |                        |     |
| <b>Reference Books</b>                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                  |                        |     |
| 1                                                                                                                                                                                                                                                     | <i>Dinkar Pagare. Income Tax Law and Practice.</i> Sultan Chand & Sons, New Delhi.                                                                                                                                                                               |                        |     |
| 2                                                                                                                                                                                                                                                     | <i>Singhania, V.K. Income Tax Law and Practice.</i> 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<br>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

|                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                      |                        |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM504                                                                                                                                                                                                                                                                                                                                                    | DSC XIII: ACCOUNTING SOFTWARE<br>(TALLY)                                                                                                                                                                                                                                                                                                                                             | SEMESTER - V           |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To acquaint students with the accounting concept, tools and techniques influencing business organization</li><li>To create company, enter accounting voucher entries including advance voucher entries and also print financial statements, etc. in Tally ERP.9.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                      |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                      | <b>Total Hours: 35</b> |     |
| UNIT                                                                                                                                                                                                                                                                                                                                                         | CONTENTS                                                                                                                                                                                                                                                                                                                                                                             | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                                                                                            | <b>Tally 9 Installation &amp; Language Setup:</b> Features of Tally - Requirements for Installing Tally 9 - Procedure for Installing Tally 9 - Tally Licenses. <b>Introduction to Tally:</b> 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                                                                                                                                                                                                                                                                                                                                                           | <b>Accounting Information:</b> Groups- Managing Groups - Expert Usage (Multiple Groups) - Ledgers - Advanced Usage of Ledgers (Single Ledger) - Expert Usage of Ledgers (Multiple Ledgers). <b>Vouchers in Tally:</b> Vouchers in Tally - Displaying Vouchers - Altering Vouchers - Duplicating a Voucher - Cancelling a Voucher - Predefined Vouchers.                              | 7                      | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                          | <b>Inventory Information:</b> Stock Groups - Stock Categories - Stock Item- Godowns - Units of Measure. <b>Pure Inventory Vouchers:</b> Types of Inventory Vouchers.                                                                                                                                                                                                                 | 7                      | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                           | <b>Reports:</b> Trial Balance - Balance Sheet - Profit and Loss Account - Stock Summary - Display Menu.                                                                                                                                                                                                                                                                              | 7                      | CO4 |
| V                                                                                                                                                                                                                                                                                                                                                            | <b>Taxation: Goods and Services Tax in Tally:</b> CGST - SGCT - IGST - CESS - Create GST Taxation Ledgers - <b>GST Taxation Ledger:</b> Purchase and Sales Voucher Entry.                                                                                                                                                                                                            | 7                      | CO5 |

**Text Book**

|   |                                                                                                                                                |
|---|------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Dr. Namrata Agrawal. 2012. <b>Comdex TALLY 9 Course Kit</b> . [Reprint Edition]. Dreamtech Press. New Delhi. (Unit I to IV)                    |
| 2 | <a href="https://www.tallyschool.com/gst-taxation-ledgers-in-tally/">https://www.tallyschool.com/gst-taxation-ledgers-in-tally/</a> (Unit - V) |

**Reference Books**

|          |                                                                                                                                  |
|----------|----------------------------------------------------------------------------------------------------------------------------------|
| <b>1</b> | <i>Asok Nadhani K and Kisor Nadhani K.2010. <b>IMPLEMENTING TALLY 9</b>. [First Edition Reprinted]. BPB Publications. India.</i> |
|----------|----------------------------------------------------------------------------------------------------------------------------------|

**COURSE OUTCOMES (CO)**

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

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

**MAPPING**

| <b>PO/PSO<br/>CO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>           | M          | L          | L          | M          | L          | M           | L           | L           | L           | L           |
| <b>CO2</b>           | L          | M          | L          | M          | M          | H           | M           | M           | M           | M           |
| <b>CO3</b>           | M          | M          | M          | L          | H          | L           | M           | H           | M           | L           |
| <b>CO4</b>           | M          | H          | M          | M          | L          | L           | L           | M           | L           | M           |
| <b>CO5</b>           | L          | M          | L          | L          | M          | M           | M           | L           | M           | H           |

H-High; M-Medium; L-Low

| 23UCOMP501                                                                                                                                                                                                                                                                                                                                                                                                         | DSC PRACTICAL I:<br>ACCOUNTING SOFTWARE (TALLY)                                                                                                                                                                                                                                                                        | SEMESTER V             |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To work with well-known accounting software i.e. Tally ERP.9.</li><li>To create company, enter accounting voucher entries including advance voucher entries, and also print financial statements, etc. in Tally ERP.9 software.</li><li>To make students ready with required skill for employability in the job market</li></ul> |                                                                                                                                                                                                                                                                                                                        |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                        | <b>Total Hours: 25</b> |     |
| <b>LIST OF PRACTICAL</b>                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                        |                        |     |
| UNIT                                                                                                                                                                                                                                                                                                                                                                                                               | CONTENTS                                                                                                                                                                                                                                                                                                               | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>Company Information</b> <ul style="list-style-type: none"><li>a. Company Creation</li><li>b. Select Company</li><li>c. Shut Company</li><li>d. Alter Company</li><li>e. Split Company Data</li><li>f. Backup and Restore</li></ul>                                                                                  | 5                      | CO1 |
| II                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Gateway of Tally</b> <ul style="list-style-type: none"><li>a. Accounts info<ul style="list-style-type: none"><li>i) Groups</li><li>ii) Ledgers</li><li>iii) Vouchers Types</li></ul></li></ul>                                                                                                                      | 5                      | CO2 |
| III                                                                                                                                                                                                                                                                                                                                                                                                                | <b>Gateway of Tally</b> <ul style="list-style-type: none"><li>a. Inventory Info<ul style="list-style-type: none"><li>i) Stock Group</li><li>ii) Stock Category</li><li>iii) Stock Item</li><li>iv) Unit of Measures</li><li>v) Godown</li></ul></li><li>b. Accounting Vouchers</li><li>c. Inventory Vouchers</li></ul> | 5                      | CO3 |
| IV                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>Display</b> <ul style="list-style-type: none"><li>a. Trial Balance</li><li>b. Day Book</li><li>c. Accounts Book</li><li>d. Statement of Accounts</li></ul>                                                                                                                                                          | 5                      | CO4 |

|          |                                                                   |          |            |
|----------|-------------------------------------------------------------------|----------|------------|
|          | e. Inventory Books<br>f. Statement of Inventory                   |          |            |
| <b>V</b> | <b>Taxation</b><br>a. Goods and Service Tax (GST)<br>b. CGST/SGST | <b>5</b> | <b>CO5</b> |

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

**COURSE OUTCOMES (CO)**

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

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

**MAPPING**

| PO/PSO<br>CO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--------------|-----|-----|-----|-----|-----|------|------|------|------|------|
| <b>CO1</b>   | M   | L   | L   | M   | L   | M    | L    | L    | L    | L    |
| <b>CO2</b>   | M   | L   | M   | H   | M   | H    | H    | M    | M    | H    |
| <b>CO3</b>   | L   | H   | L   | L   | L   | L    | M    | H    | M    | L    |
| <b>CO4</b>   | L   | M   | H   | M   | M   | L    | L    | M    | L    | M    |
| <b>CO5</b>   | M   | M   | M   | L   | H   | M    | M    | H    | M    | H    |

H-High; M-Medium; L-Low

|                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOEL501                                                                                                                                                                                                           | DSE III:<br>ENTREPRENEURIAL DEVELOPMENT                                                                                                                                                                                                                                                                                                                                                                                                                                                     | SEMESTER - V           |     |
| <b>Course Objectives</b>                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| The course aims                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| <ul style="list-style-type: none"><li>• To make the students to become a successful entrepreneur</li><li>• To give comprehensive understanding of all aspects relating to market situations/ requirements.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                 | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Hrs                    | CO  |
| I                                                                                                                                                                                                                    | <b>Entrepreneurship:</b> 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                                                                                                                                                                                                                   | <b>Generation of ideas:</b> 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                                                                                                                                                                                                                  | <b>Business plan:</b> 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                     | <b>Financial requirements of the enterprise:</b> 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                      | <b>Digital Nomadism</b> - Globalized Business - E-Entrepreneurship - Social commerce - The Gig economy - Increasing Niche markets - Growing importance of social responsibility - Increasing diversity - Specialized business education - Young entrepreneurs - Internet media outfits - Hyper local specialty shops - Green business.            | 10 | CO5 |
| <b>Text Book</b>       |                                                                                                                                                                                                                                                                                                                                                   |    |     |
| 1                      | <i>Khanka S.S., (2020) "Entrepreneurial Development", S. Chand &amp; Co. Ltd, Revised edition.</i>                                                                                                                                                                                                                                                |    |     |
| 2                      | <i>Barringer Bruce R., Irel and R. Duane, (2010) "Entrepreneurship - successfully Launching New ventures", Pearson Education, 6th Edition</i>                                                                                                                                                                                                     |    |     |
| <b>Reference Books</b> |                                                                                                                                                                                                                                                                                                                                                   |    |     |
| 1                      | <i>Jayashree Suresh. 2017. Entrepreneurial Development. Margham Publications, Mumbai.</i>                                                                                                                                                                                                                                                         |    |     |
| 2                      | <i>Renu Arora, S.K. Sood. 2016. Fundamentals of Entrepreneurship and Small Business. ( Fourth Edition) Kalayani Publications, Ludhiana.</i>                                                                                                                                                                                                       |    |     |
| 3                      | <i>Gupta. C.B., Srinivasan. N.P, (2020) "Entrepreneurship Development", Sultan Chand &amp; Son, 4th edition.</i>                                                                                                                                                                                                                                  |    |     |

## 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<br>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

|                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                    |                 |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UCOEL502                                                                                                                                                                                                                          | DSE III:<br>CAPITAL MARKETS                                                                                                                                                                                                                                                                                                                                                                        | SEMESTER - V    |     |
| Course Objectives                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                    |                 |     |
| The course aims                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                    |                 |     |
| <ul style="list-style-type: none"><li>• To comprehend the various aspects pertaining to capital market instruments</li><li>• To Understand the capital market services in raising long term fund for trade and industries</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                    |                 |     |
| 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               | <i>Dr.S.Gurusamy</i> (2009) <b>Capital Markets</b> , Third Edition, Vijay Nicole Imprints Private Limited Chennai.                              |
| Reference Books |                                                                                                                                                 |
| 1               | <i>E.Gordon &amp; K.Natarajan</i> (2016) <b>Financial Markets and Services</b> , Eleventh Revised edition, Himalaya Publishing House, New Delhi |
| 2               | <i>Dr.L.Natarajan</i> (2016) <b>Financial Markets and Services</b> , 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<br>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

|                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOEL503                                                                                                                                                 | DSE III: E- BUSINESS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | SEMESTER - V           |     |
| <b>Course Objectives</b>                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| The course aims                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| <ul style="list-style-type: none"><li>The course aims to enable students to know the mechanism for conducting business through electronic means.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |     |
| <b>Credits: 4</b>                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                       | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Hrs                    | CO  |
| I                                                                                                                                                          | <b>Introduction:</b> 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                                                                                                                                                         | <b>Website Designing and Publishing:</b> 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                                                                                                                                                        | <b>E-Commerce Activities and Operations:</b> 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                                                                                                                                                         | <b>Payment Gateways Management:</b> 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                      | <b>Security and Legal Aspects of E-Business:</b> 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, secures electronic records, digital signatures, penalties and adjudication. | 10 | CO5 |
| <b>Text Book</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |     |
| 1                      | <i>Chaffey, D.</i> (2011). " <b>E-Business and E-Commerce Management: Strategy, Implementation and Practice</b> ". Pearson Education, London.                                                                                                                                                                                                                                                                                                                                                              |    |     |
| <b>Reference Books</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |     |
| 1                      | <i>Bajaj, K. K., &amp; Nag, D.</i> (2017). " <b>E-Commerce</b> ". Tata McGraw Hill Pvt. Ltd. New Delhi.                                                                                                                                                                                                                                                                                                                                                                                                    |    |     |
| 2                      | <i>Marilyn, G. M., &amp; Feinman, T.</i> (2000). " <b>Electronic Commerce: Security Risk Management and Control</b> ". 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<br>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

|                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                         |                        |           |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----------|
| 23UCOSB501                                                                                                                                                                                                                                           | SEC II: BUSINESS RESEARCH METHODS                                                                                                                                                                                                                                                       | SEMESTER - V           |           |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To understand the concept and process of research in business environment</li><li>To apply research applications in various spheres of business research</li></ul> |                                                                                                                                                                                                                                                                                         |                        |           |
| <i>Note: Question paper shall cover 100% theory</i>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                         |                        |           |
| <b>Credits: 2</b>                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                         | <b>Total Hours: 30</b> |           |
| <b>UNIT</b>                                                                                                                                                                                                                                          | <b>CONTENTS</b>                                                                                                                                                                                                                                                                         | <b>Hrs</b>             | <b>CO</b> |
| I                                                                                                                                                                                                                                                    | <b>Business Research:</b> 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                                                                                                                                                                                                                                                   | <b>Research Problem:</b> Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - <b>Sampling Design:</b> Steps - Criteria of Selecting Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs. | 6                      | CO2       |
| III                                                                                                                                                                                                                                                  | <b>Collection of Data:</b> 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                                                                                                                                                                                                                                                   | <b>Processing of Data:</b> 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                                                                                                                                                                                                                                                    | <b>Research Report:</b> 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       |
| <b>Text Book</b>                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                         |                        |           |
| 1                                                                                                                                                                                                                                                    | Kothari.C.R, 2012. <b>Research Methodology: Methods and Techniques.</b> New Age International (P) Limited, Publishers, New Delhi                                                                                                                                                        |                        |           |
| <b>Reference Books</b>                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                         |                        |           |
| 1                                                                                                                                                                                                                                                    | Pillai R.S.N & Bagavathi. V 2013. <b>Statistics: Theory and Practice.</b> S.Chand & Company Ltd, New Delhi.                                                                                                                                                                             |                        |           |

|   |                                                                                                                                           |
|---|-------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | <i>Gupta, S.P.</i> 2017. <b>Statistical Methods</b> . [46th Revised Edition]. Sultan Chand and Sons, New Delhi.                           |
| 3 | <i>Gupta, S.C. and Kapoor, V.K.</i> 2009. <b>Fundamentals of Mathematical Statistics</b> [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<br>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

|                                                                                                                                                                                                                         |                                                                                                                                                          |              |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-----|
| 23ULS501                                                                                                                                                                                                                | NON CREDIT COURSES: CCS III                                                                                                                              | SEMESTER – V |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>• To impart knowledge on the logical reasoning.</li><li>• To enhance employability skills and to develop career competency.</li></ul> |                                                                                                                                                          |              |     |
| <b>Total Hours: 15</b>                                                                                                                                                                                                  |                                                                                                                                                          |              |     |
| UNIT                                                                                                                                                                                                                    | CONTENTS                                                                                                                                                 | Hrs          | CO  |
| I                                                                                                                                                                                                                       | <b>Verbal Reasoning:</b> Number Series Completion- Alpha Series Completion- Blood Relation- Distance and Direction- Analogy- Inequality- Classification. | 3            | CO1 |
| II                                                                                                                                                                                                                      | <b>Non-Verbal Reasoning:</b> Series Completion - Analogy and Classification - Completion of Incompletion Pattern.                                        | 3            | CO2 |
| III                                                                                                                                                                                                                     | <b>Non-Verbal Reasoning:</b> Mirror Image and Water Image - Statement and Arguments - Cubes and Dices.                                                   | 3            | CO3 |
| IV                                                                                                                                                                                                                      | <b>Reasoning:</b> Puzzle Arrangement - Syllogism - Input and Output.                                                                                     | 3            | CO4 |
| V                                                                                                                                                                                                                       | <b>Verbal Reasoning:</b> Linear Arrangement - Circular Arrangement – Matrix Arrangement.                                                                 | 3            | CO5 |
| <b>Text Book:</b>                                                                                                                                                                                                       |                                                                                                                                                          |              |     |
| 1                                                                                                                                                                                                                       | R.S. Aggarwal, 2017. <b>Test of Reasoning.</b> S Chand and Company Limited, Edition, New Delhi.                                                          |              |     |
| <b>Reference Book :</b>                                                                                                                                                                                                 |                                                                                                                                                          |              |     |
| 1                                                                                                                                                                                                                       | Gajendra Kumar, Abhishek Banerjee, <b>Verbal &amp; Non-Verbal Reasoning For Competitive Exams</b> - Disha publication, New Delhi.                        |              |     |

**COURSE OUTCOMES (CO)**

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

|     |                                                                            |
|-----|----------------------------------------------------------------------------|
| CO1 | Apply the core concepts of Verbal Reasoning                                |
| CO2 | Formulate Non Verbal Reasoning with shortcuts                              |
| CO3 | Solve problems involving Mirror image and Water image, Cubes and Dices.    |
| CO4 | Design and formulate Puzzle arrangement                                    |
| CO5 | Generate Linear Arrangement, circular arrangement and Matrix arrangements. |

|                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                              |                        |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOM601                                                                                                                                                                                                                                                                           | DSC XIV: MANAGEMENT ACCOUNTING                                                                                                                                                               | SEMESTER - VI          |            |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To utilize the techniques of management accounting for analyzing the financial statements.</li><li>To facilitate the application of management accounting tools for business decisions.</li></ul> |                                                                                                                                                                                              |                        |            |
| <i>Note: Distribution of Marks: Problems 80% and Theory 20%.</i>                                                                                                                                                                                                                    |                                                                                                                                                                                              |                        |            |
| <b>Credits: 5</b>                                                                                                                                                                                                                                                                   |                                                                                                                                                                                              | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                                                                         | <b>CONTENTS</b>                                                                                                                                                                              | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                                                                            | <b>Management Accounting</b> - Nature and Scope - Financial Accounting Vs. Management Accounting - Techniques of Management Accounting.                                                      | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                                                                           | <b>Ratio Analysis</b> - Meaning - Types: Liquidity, Turnover, Solvency and Profitability Ratios - Construction of Financial Statements using Ratios.                                         | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                                                                          | <b>Funds Flow Statement</b> - Meaning - Funds From Operation - Preparation of Funds Flow Statement - <b>Cash Flow Statement</b> - Meaning - Preparation of Cash Flow Statement (New Format). | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                                                                                           | <b>Budgetary Control</b> - Classification of Budgets - Production Budget - Production Cost Budget - Purchase Budget - Sales Budget - Cash Budget - Fixed Budget - Flexible Budget.           | <b>10</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                                                                                                            | <b>Marginal Costing</b> - Cost Volume and Profit Analysis - Application of Marginal Costing Technique - Key Factor, Make or Buy and Sales Mix Decisions.                                     | <b>10</b>              | <b>CO5</b> |
| <b>Text Book</b>                                                                                                                                                                                                                                                                    |                                                                                                                                                                                              |                        |            |
| <b>1</b>                                                                                                                                                                                                                                                                            | Reddy, T.S and Hariprasad Reddy, Y. 2014. <b>Management Accounting</b> . [Fourth Edition]. Margham Publications, Chennai.                                                                    |                        |            |
| <b>Reference Books</b>                                                                                                                                                                                                                                                              |                                                                                                                                                                                              |                        |            |
| <b>1</b>                                                                                                                                                                                                                                                                            | Sharma, R.K and Shasi, K. Gupta. 2011. <b>Management Accounting</b> . [Eighth Edition]. Kalyani Publications, Ludhiana.                                                                      |                        |            |
| <b>2</b>                                                                                                                                                                                                                                                                            | Maheshwari, S.N. 2011. <b>Management Accounting</b> . [Eleventh Edition]. Sultan Chand & Sons, New Delhi.                                                                                    |                        |            |
| <b>3</b>                                                                                                                                                                                                                                                                            | Pillai, R.S.N. and Bhagavathi, V. 2012. <b>Management Accounting</b> . [Fifth Edition]. S.Chand & Company Ltd., New Delhi.                                                                   |                        |            |

### COURSE OUTCOMES (CO)

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

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

### MAPPING

| PO/PSO<br>CO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--------------|-----|-----|-----|-----|-----|------|------|------|------|------|
| <b>CO1</b>   | M   | M   | M   | M   | L   | M    | M    | M    | L    | L    |
| <b>CO2</b>   | M   | M   | H   | L   | M   | M    | H    | M    | M    | L    |
| <b>CO3</b>   | L   | L   | L   | L   | L   | H    | M    | H    | M    | M    |
| <b>CO4</b>   | L   | L   | M   | M   | M   | M    | H    | L    | M    | M    |
| <b>CO5</b>   | L   | M   | H   | M   | L   | M    | M    | M    | H    | M    |

H-High; M-Medium; L-Low

|                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                         |                        |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOM602                                                                                                                                                                                                                                                                                 | DSC XV: FINANCIAL MANAGEMENT                                                                                                                                                                                                                                                                                            | SEMESTER - VI          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To enrich the students with the knowledge required for financial management in the corporate sector</li><li>To encourage the students to get in-depth knowledge in working capital management</li></ul> |                                                                                                                                                                                                                                                                                                                         |                        |     |
| <i>Note: Distribution of Marks: Problems 50% and Theory 50%. .</i>                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                         |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                         | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                                                                                      | CONTENTS                                                                                                                                                                                                                                                                                                                | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                         | <b>Financial Management</b> - 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                                                                                                                                                                                                                                                                                        | <b>Cost of Capital</b> - Meaning and Importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital.                                                                                                                                                                            | 10                     | CO2 |
| III                                                                                                                                                                                                                                                                                       | <b>Capital Budgeting</b> - Techniques - ROI - Payback Period and Discounted Cash Flow.<br><b>Leverages</b> - Meaning - Types - Operating Leverage - Significance - Financial Leverage - Significance - Combined Leverage - Significance.                                                                                | 10                     | CO3 |
| IV                                                                                                                                                                                                                                                                                        | <b>Working Capital Management</b> - Concepts - Need - Determinants - Estimating Working Capital Needs - Computation of Working Capital - Management of Cash, Inventory and Receivables. (Self-Study)                                                                                                                    | 10                     | CO4 |
| V                                                                                                                                                                                                                                                                                         | <b>Capital Structure</b> - Meaning - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Hypothesis -Traditional Approach - Determinants of Capital Structure.                                                                                                                     | 10                     | CO5 |
| <b>Text Book</b>                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                         |                        |     |
| 1                                                                                                                                                                                                                                                                                         | <i>Dr.A.Murthy</i> 2015. <b>Financial Management</b> . [5 <sup>th</sup> Edition]. Margham Publications Chennai.                                                                                                                                                                                                         |                        |     |

| Reference Books |                                                                                                                                                        |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1               | <i>Dr. S. N. Maheshwari</i> , 2019. <b>Elements of Financial Management</b> . [Twelfth Revised and Enlarged Edition]. Sultan Chand & Co., New Delhi.   |
| 2               | <i>Khan, M.Y. and Jain, P.K.</i> 2012. <b>Financial Management</b> . [Third Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.             |
| 3               | <i>Prasanna Chandra, N.</i> 2011. <b>Fundamentals of Financial Management</b> . [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<br>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

|                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOM603                                                                                                                                                                                                   | DSC XVI: INCOME TAX II                                                                                                                                                                                                                                                                                                                                                                 | SEMESTER - VI          |            |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To acquire the required knowledge on estimation of taxable income.</li><li>To develop tax computational skills.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <i>Note: Distribution of Marks: Problems 70% and Theory 30%.</i>                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <b>Credits: 4</b>                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                        | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                 | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                                        | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                    | <b>Capital Gain</b> - Meaning - Capital Assets - Types - Capital Gain - Meaning - Types - Deemed Capital Gain - Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains.                                                                                                                                                                                       | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                   | <b>Income from Other Sources</b> - General Income - Specific Income - Casual Incomes - Rates of TDS - Computation of Income from Other Sources.                                                                                                                                                                                                                                        | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                  | <b>Aggregation of Income</b> - Meaning - Incomes of other persons included in Assessee's Income - Deemed Incomes - Set Off and Carry Forward of Losses. <b>Deductions from Gross Total Income</b> - Deductions in Respect of Certain Payments - Deductions in Respect of Certain Incomes - Computation of Total Income                                                                 | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                   | <b>Computation of Tax Liability</b> - Methods of Taxation - Rounding of Incomes and Taxes - Rebate of Tax - Tax Relief - Computation of Tax Liability of Individuals.                                                                                                                                                                                                                  | <b>10</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                                    | <b>Income Tax Authorities</b> - 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. | <b>10</b>              | <b>CO5</b> |
| <b>Text Book</b>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <b>1</b>                                                                                                                                                                                                    | <i>Gaur, V.P and Narang, D.B. Income Tax Law and Practice.</i> Kalyani Publishers, Ludhiana.                                                                                                                                                                                                                                                                                           |                        |            |
| <b>Reference Books</b>                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                        |                        |            |
| <b>1</b>                                                                                                                                                                                                    | Dinkar Pagare. <b>Income Tax Law and Practice.</b> Sultan Chand & Sons, Delhi.                                                                                                                                                                                                                                                                                                         |                        |            |
| <b>2</b>                                                                                                                                                                                                    | <i>Singhania, V.K. Income Tax Law and Practice.</i> Taxmann Publications, Delhi.                                                                                                                                                                                                                                                                                                       |                        |            |

|   |                                                                                      |
|---|--------------------------------------------------------------------------------------|
| 3 | <i>Monoharan, T.N. Income Tax Law and Practice.</i> 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<br>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

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                       |                        |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOMP601                                                                                                                                                                                                                                                                                                            | DSC Practical II:<br>COMMERCE PRACTICAL                                                                                                                                                                                                                                                                               | SEMESTER - VI          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To learn how to prepare invoice, vouchers, endorsing and crossing of cheques</li><li>To provide practical knowledge to fill up forms like insurance, bank, loan application, membership form, income tax return forms etc</li></ul> |                                                                                                                                                                                                                                                                                                                       |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                       | <b>Total Hours: 30</b> |     |
| 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.<br>Filling up Income -Tax Returns and application for Permanent Account Number.<br>Preparation of an Advertisement Copy, Collection of Advertisement in dailies and Journals.                                                       | 6                      | CO5 |
| <b>Note :</b><br>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

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

**MAPPING**

| PO/PSO<br>CO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--------------|-----|-----|-----|-----|-----|------|------|------|------|------|
| <b>CO1</b>   | M   | M   | H   | M   | L   | M    | M    | M    | M    | M    |
| <b>CO2</b>   | L   | H   | M   | M   | M   | M    | M    | H    | H    | M    |
| <b>CO3</b>   | M   | L   | L   | M   | L   | L    | H    | M    | M    | M    |
| <b>CO4</b>   | M   | L   | M   | L   | M   | L    | M    | H    | H    | H    |
| <b>CO5</b>   | L   | M   | L   | M   | H   | M    | H    | H    | M    | M    |

H-High; M-Medium; L-Low

| 23UCOPR601                                                                                                                                                                                                                  | PROJECT AND VIVA-VOCE | SEMESTER - VI   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------|
| <b>Credits: 3</b>                                                                                                                                                                                                           |                       |                 |
| <b>Organization of the Project:</b><br>The students have to take up a group project work (5 to 6 students in a group) for 100 marks.                                                                                        |                       |                 |
| <b>Project Timeframe:</b><br>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. |                       |                 |
| <b>Areas of the Project:</b><br>Commerce and its related applications                                                                                                                                                       |                       |                 |
| <b>Work Diary:</b><br>Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.                                                                      |                       |                 |
| <b>Monitoring of the Project:</b><br>The project work undertaken will be assessed in a phased manner on a regular basis.                                                                                                    |                       |                 |
| <b>Scheme of Evaluation:</b>                                                                                                                                                                                                |                       |                 |
| <b>Internal Evaluation: 40 Marks</b>                                                                                                                                                                                        |                       |                 |
| <b>CIA Mark Distribution:</b>                                                                                                                                                                                               |                       |                 |
| 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                                                                                                                                                                                                     |                       | 05 Marks        |
| Record Note                                                                                                                                                                                                                 |                       | 15 Marks        |
| <b>Total CIA Marks</b>                                                                                                                                                                                                      |                       | <b>40 Marks</b> |
| External Evaluation: Viva-Voce                                                                                                                                                                                              |                       | 10 Marks        |
| Practical Examination ( 5 x 10 marks)                                                                                                                                                                                       |                       | 50 Marks        |
| <b>Total External Marks</b>                                                                                                                                                                                                 |                       | <b>60 Marks</b> |

|                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                     |                 |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----|
| 23UCOEL601                                                                                                                                                                                                                           | DSE IV:<br>HUMAN RESOURCE MANAGEMENT                                                                                                                                                                                                                                                                                                | SEMESTER - VI   |     |
| Course Objectives                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                     |                 |     |
| The course aims                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                     |                 |     |
| <ul style="list-style-type: none"><li>To enhance the students with various resources strategies in an organization to manage people effectively.</li><li>To acquire adequate knowledge of recruitment and training methods</li></ul> |                                                                                                                                                                                                                                                                                                                                     |                 |     |
| 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               | <i>Dr.S.S Khanka. 2019. Human Resource Management (Text and cases). [Second Edition].S. Chand &amp; Co., New Delhi.</i>                             |
| Reference Books |                                                                                                                                                     |
| 1               | <i>Jayasankar J. 2016. Human Resources Management. [First Edition]. Margham Publications, Chennai.</i>                                              |
| 2               | <i>Subba Rao, P. 2013. Essentials of Human Resource Management and Industrial Relations. [Tenth Edition]. Himalaya Publishing House, New Delhi.</i> |
| 3               | <i>Gupta, C.B. 2018. Essentials of Human Resource Management. [Sixth Revised Edition]. Sultan Chand and Sons, New Delhi.</i>                        |

### 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<br>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

|                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                        |                        |     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOEL602                                                                                                                                                                                                                    | DSE IV:<br>INVESTMENT ANALYSIS & PORTFOLIO<br>MANAGEMENT                                                                                                                                                                                               | SEMESTER - VI          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To know a theoretical framework for the analysis and valuation of investments</li><li>To have an exposure to portfolio management</li></ul> |                                                                                                                                                                                                                                                        |                        |     |
| <b>Credits: 4</b>                                                                                                                                                                                                             |                                                                                                                                                                                                                                                        | <b>Total Hours: 50</b> |     |
| UNIT                                                                                                                                                                                                                          | CONTENTS                                                                                                                                                                                                                                               | Hrs                    | CO  |
| I                                                                                                                                                                                                                             | <b>Investment</b> - Meaning - Classification - Difference between Speculation and Gambling - Growing Popularity of Investment - Factors Favouring Investment - Investment Objectives - Investment Alternatives                                         | 10                     | CO1 |
| II                                                                                                                                                                                                                            | <b>Risk Analysis</b> - Meaning of Risk - Causes of Risk - Classification of Risks - Various Methods of Risk Management - Different Methods of Measurement of Risks                                                                                     | 10                     | CO2 |
| III                                                                                                                                                                                                                           | <b>Security Analysis</b> - Introduction - Objectives - <b>Fundamental Analysis:</b> Economic Analysis - Important Factors - Industry Analysis - Factors Influencing Growth of Industry - Company Analysis - Important Factors - Ratio Analysis - Types | 10                     | CO3 |
| IV                                                                                                                                                                                                                            | <b>Technical Analysis</b> - Basic Assumptions - Difference between Technical Analysis and Fundamental Analysis - Theories - Dow Theory - Charts - Types - Elliot Wave Theory                                                                           | 10                     | CO4 |
| V                                                                                                                                                                                                                             | <b>Portfolio Management</b> - 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 |
| <b>Text Book</b>                                                                                                                                                                                                              |                                                                                                                                                                                                                                                        |                        |     |
| 1                                                                                                                                                                                                                             | Natarajan. L, 2020. <b>Investment Management - Security Analysis and Portfolio Management</b> [Third Revised Edition] Margham Publications, Chennai.                                                                                                   |                        |     |
| <b>Reference Books</b>                                                                                                                                                                                                        |                                                                                                                                                                                                                                                        |                        |     |
| 1                                                                                                                                                                                                                             | Prasanna Chandra, 2012. <b>Investment Analysis and Portfolio Management.</b> [Fourth Edition] Tata McGraw-Hill, New Delhi                                                                                                                              |                        |     |
| 2                                                                                                                                                                                                                             | Yogesh Maheshwari, 2008. <b>Investment Management.</b> PHI Learning Private Limited, New Delhi                                                                                                                                                         |                        |     |
| 3                                                                                                                                                                                                                             | Bhalla. V.K., 2006. <b>Fundamentals of Investment Management.</b> 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<br>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

|                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------|
| 23UCOEL603                                                                                                                                                                                                                            | DSE IV:<br>DIGITAL MARKETING                                                                                                                                                                                                                                                                                                                                                                                                                                                             | SEMESTER - VI          |            |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To understand the basic principles of digital marketing.</li><li>To get acquainted with the applicability of modern media and its trends.</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |            |
| <b>Credits: 4</b>                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Total Hours: 50</b> |            |
| <b>UNIT</b>                                                                                                                                                                                                                           | <b>CONTENTS</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Hrs</b>             | <b>CO</b>  |
| <b>I</b>                                                                                                                                                                                                                              | <b>Introduction:</b> 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.                                                                                                                                                                                                                    | <b>10</b>              | <b>CO1</b> |
| <b>II</b>                                                                                                                                                                                                                             | <b>Content strategy</b> - 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. | <b>10</b>              | <b>CO2</b> |
| <b>III</b>                                                                                                                                                                                                                            | 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.                                                                                                                                                                                                                         | <b>10</b>              | <b>CO3</b> |
| <b>IV</b>                                                                                                                                                                                                                             | 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.                                                                                                                                                                                                  | <b>10</b>              | <b>CO4</b> |
| <b>V</b>                                                                                                                                                                                                                              | <b>Applications of modern media:</b> Health, religion, politics, entertainment, journalism, transportation, ecological consciousness, campuses - e-CRM, branding - RFID - contextual ads. - Search engines - reputation and privacy issues.                                                                                                                                                                                                                                              | <b>10</b>              | <b>CO5</b> |

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

|                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                          |                        |     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|-----|
| 23UCOSB601                                                                                                                                                                                                                                                                                             | SEC II: LABOUR LAWS                                                                                                                                                                                                                                                                                                                                                                      | SEMESTER - VI          |     |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To this course develops students' knowledge and understanding of labour Laws governing terms and conditions of employment</li><li>To this course explores the role of law in ordering industrial relations</li></ul> |                                                                                                                                                                                                                                                                                                                                                                                          |                        |     |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                          | <b>Total Hours: 30</b> |     |
| UNIT                                                                                                                                                                                                                                                                                                   | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                 | Hrs                    | CO  |
| I                                                                                                                                                                                                                                                                                                      | <b>The Factories Act, 1948</b> - 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                                                                                                                                                                                                                                                                                                     | <b>Industrial Disputes Act, 1947</b> - 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                                                                                                                                                                                                                                                                                                    | <b>Trade Union Act 1926</b> - 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                                                                                                                                                                                                                                                                                                     | <b>Workmen's Compensation Act, 1923</b> - 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                                                                                                                                                                                                                                                                                                      | <b>The Payment of Wages Act, 1936</b> - Definitions - Objectives and Scope - Procedure regarding Payment of Wages - Deductions from Wages - Kinds of Deductions - Maintenance of Register and Records - Inspectors - Appeal - Penalties.<br><b>Minimum Wages Act, 1948</b> - Definition - Objectives - Norms to be followed for Fixing Minimum Wages -                                   | 6                      | CO5 |

|                 |                                                                                                                                                                                                                                                                                                                                           |  |  |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|
|                 | Contents of Minimum Wages – Procedure for Fixing and Revising Minimum Wages – Powers of Inspectors                                                                                                                                                                                                                                        |  |  |
| Text Book       |                                                                                                                                                                                                                                                                                                                                           |  |  |
| 1               | N.D.Kapoor, 2013. <b>Elements of Industrial Law</b> . Sultan Chand & Sons, New Delhi.                                                                                                                                                                                                                                                     |  |  |
| Reference Books |                                                                                                                                                                                                                                                                                                                                           |  |  |
| 1               | Dr. R.K. Bangia, 2017. <b>Principles of Mercantile Law</b> . Allahabad Law Agency<br>S.N. Mishra, 2013. <b>Labour &amp; Industrial Law</b> . [28 <sup>th</sup> edition] Central Law Publication, Allahabad.<br>S.C. Srivastava, 2019. <b>Industrial Relations and Labour Laws</b> . [7 <sup>th</sup> edition]. S. Chand & Co., New Delhi. |  |  |
| 2               |                                                                                                                                                                                                                                                                                                                                           |  |  |
| 3               |                                                                                                                                                                                                                                                                                                                                           |  |  |

### COURSE OUTCOMES (CO)

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

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

### MAPPING

| PO/PSO<br>CO | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--------------|-----|-----|-----|-----|-----|------|------|------|------|------|
| <b>CO1</b>   | M   | L   | M   | M   | L   | M    | M    | H    | L    | M    |
| <b>CO2</b>   | M   | M   | L   | M   | L   | H    | M    | H    | L    | M    |
| <b>CO3</b>   | M   | M   | L   | M   | M   | H    | M    | M    | M    | L    |
| <b>CO4</b>   | M   | H   | M   | L   | M   | L    | H    | M    | M    | H    |
| <b>CO5</b>   | M   | M   | L   | M   | L   | L    | M    | H    | M    | M    |

H-High; M-Medium; L-Low

|                                                                                                                                                                                                                                    |                                                                                |               |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|---------------|-----|
| 23ULS601                                                                                                                                                                                                                           | NON CREDIT COURSES: CCS IV                                                     | SEMESTER - VI |     |
| <b>Course Objectives:</b><br>The course aims <ul style="list-style-type: none"><li>• To understand the basic needs of Communication</li><li>• To utilize the communication skills for achieving at the time of Interview</li></ul> |                                                                                |               |     |
| Total Hours: 15                                                                                                                                                                                                                    |                                                                                |               |     |
| UNIT                                                                                                                                                                                                                               | CONTENTS                                                                       | Hrs           | CO  |
| I                                                                                                                                                                                                                                  | Spotting Errors - Parts of speech, Punctuation, Subject Verb agreement         | 3             | CO1 |
| II                                                                                                                                                                                                                                 | E-Mail, Report Writing (3types), Interpretation of Charts.                     | 3             | CO2 |
| III                                                                                                                                                                                                                                | Role Play - Just a Minute (JAM ) -Story Narrating - Group Discussion           | 3             | CO3 |
| IV                                                                                                                                                                                                                                 | Interview Presentation (Self-Introduction)-Dress Code & Body language.         | 3             | CO4 |
| V                                                                                                                                                                                                                                  | Leadership, Critical thinking, Problem Solving.                                | 3             | CO5 |
| <b>Text Books</b>                                                                                                                                                                                                                  |                                                                                |               |     |
| 1                                                                                                                                                                                                                                  | Mastering Interviews and Group Discussions                                     |               |     |
| <b>Reference Book</b>                                                                                                                                                                                                              |                                                                                |               |     |
| 1                                                                                                                                                                                                                                  | Mathur, Dinesh CBS Publishers & Distributors Pvt Limited, India, 30 Mar. 2020. |               |     |

**COURSE OUTCOMES (CO)**

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

|     |                                                 |
|-----|-------------------------------------------------|
| CO1 | Recall the usage of grammar.                    |
| CO2 | Interpret and exemplify the profession writing. |
| CO3 | Apply the names of speaking in workspace.       |
| CO4 | Evaluate the personality during Interview.      |
| CO5 | Create the ability to enhance Personal Skills.  |

|                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                              |               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 23UCOAL401                                                                                                                                                                                                                                                                            | ACC I: CUSTOMER RELATIONSHIP MANAGEMENT                                                                                                                                                                                                                                      | SEMESTER - IV |
| <b>Course Objectives</b>                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                              |               |
| The course aims                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                              |               |
| <ul style="list-style-type: none"><li>To provide a thorough understanding of customer – retailer relationship and the ways to manage it.</li><li>To develop a customer focused attitude and prepares students for careers in the areas of customer relationship management.</li></ul> |                                                                                                                                                                                                                                                                              |               |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                              |               |
| <b>UNIT</b>                                                                                                                                                                                                                                                                           | <b>CONTENTS</b>                                                                                                                                                                                                                                                              | <b>CO</b>     |
| <b>I</b>                                                                                                                                                                                                                                                                              | <b>Introduction to CRM:</b> 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.                               | <b>CO1</b>    |
| <b>II</b>                                                                                                                                                                                                                                                                             | <b>CRM Process:</b> 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.                                                                                          | <b>CO2</b>    |
| <b>III</b>                                                                                                                                                                                                                                                                            | <b>CRM Strategy:</b> 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. | <b>CO3</b>    |
| <b>IV</b>                                                                                                                                                                                                                                                                             | <b>CRM Implementation:</b> Meaning – Types of CRM Implementation - Steps in CRM Implementation - Factors Affecting CRM Implementation - CRM Implementation Challenges - CRM Implementation Pitfalls - Choosing the right CRM Solution                                        | <b>CO4</b>    |
| <b>V</b>                                                                                                                                                                                                                                                                              | <b>Sales Force Automation:</b> Meaning - Features – Functions - Advantages –Disadvantages - Sales Automation Tools - CRM Links in E-Business- E-Commerce and Customer Relationships on the Internet, Supplier.                                                               | <b>CO5</b>    |
| <b>Text Book</b>                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                              |               |
| <b>1</b>                                                                                                                                                                                                                                                                              | <i>Dr. K. Govinda Bhat</i> , 2010. <b>Customer Relationship Management</b> , Himalaya Publishing House                                                                                                                                                                       |               |
| <b>Reference Books</b>                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                              |               |
| <b>1</b>                                                                                                                                                                                                                                                                              | <i>Alok Kumar Rai</i> , 2011. <b>Customer Relationship Management Concept &amp; Cases</b> , Prentice Hall of India Private Limited, New Delhi.                                                                                                                               |               |

|   |                                                                                                                        |
|---|------------------------------------------------------------------------------------------------------------------------|
| 2 | <i>S. Shanmugasundaram, 2008. Customer Relationship Management, Prentice Hall of India Private Limited, New Delhi.</i> |
|---|------------------------------------------------------------------------------------------------------------------------|

### 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<br>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

|                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                             |               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 23UCOAL402                                                                                                                                                                                                                                                                                                              | ACC - I<br>ORGANIZATIONAL BEHAVIOUR                                                                                                                                                                                                                                                                         | SEMESTER - IV |
| <b>Course Objectives</b>                                                                                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                             |               |
| The course aims                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                             |               |
| <ul style="list-style-type: none"><li>To use behavioural science theory to diagnose and solve performance issues of individual, group and organizational level</li><li>To demonstrate knowledge and dynamic capabilities in managing and leading people, teams, and organizations for sustainable performance</li></ul> |                                                                                                                                                                                                                                                                                                             |               |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                             |               |
| UNIT                                                                                                                                                                                                                                                                                                                    | CONTENTS                                                                                                                                                                                                                                                                                                    | CO            |
| I                                                                                                                                                                                                                                                                                                                       | <b>Organizational Behaviour:</b> Meaning - Nature - Objectives - Key Elements - Importance - Disciplines Contributing to OB - Hawthorne Experiments - Models of OB                                                                                                                                          | CO1           |
| II                                                                                                                                                                                                                                                                                                                      | <b>Learning</b> - Meaning - Nature - Factors Determining Learning - Theories of Learning - <b>Perception</b> - Definition - Perception Process - Determinants of Perception - Qualities of Perceiver and Perceived                                                                                          | CO2           |
| III                                                                                                                                                                                                                                                                                                                     | <b>Personality</b> - Determinants of Personality - Influence of Personality on Behaviour - Personality Development and Different Stages - Personality Theories - <b>Attitude</b> - Nature -Formation - Measurement - Functions - Change                                                                     | CO3           |
| IV                                                                                                                                                                                                                                                                                                                      | <b>Group</b> - Characteristics - Group Formation - Classification - Stages - Group Norms - Factors Influencing Group Cohesiveness - Measurement of Group Cohesiveness - Group Decision Making Process                                                                                                       | CO4           |
| V                                                                                                                                                                                                                                                                                                                       | <b>Organizational Change and Development</b> - Meaning - Factors Influencing Change - Resistance to Change - Benefits of Resistance - Overcoming the Resistance - <b>Organizational Development</b> - Characteristics - Objectives - Assumptions - Steps- Evolution- Merits and Demerits of Evolution of OD | CO5           |
| <b>Text Book</b>                                                                                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                             |               |
| 1                                                                                                                                                                                                                                                                                                                       | Jayasankar .J. 2013. <b>Organisational Behaviour</b> . Margham Publications, Chennai                                                                                                                                                                                                                        |               |
| <b>Reference Books</b>                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                             |               |
| 1                                                                                                                                                                                                                                                                                                                       | Stephen P. Robbins and Timothy A. Judge, S.P and Narang, K. <b>Organisational Behaviour</b> . [Thirteenth Edition]. Prentice Hall India, New Delhi.                                                                                                                                                         |               |
| 2                                                                                                                                                                                                                                                                                                                       | John, W. Newstrom and Keith Davis. 2000. <b>Organisational Behaviour</b> . [Tenth Edition]. Tata McGraw Hill, New Delhi.                                                                                                                                                                                    |               |
| 3                                                                                                                                                                                                                                                                                                                       | Varma, M. M. and Agrawal, R. K. 2002. <b>Organisational Behaviour</b> [First Edition]. King books, New Delhi                                                                                                                                                                                                |               |

### COURSE OUTCOMES (CO)

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

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

### MAPPING

| PO,<br>PSO<br>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

|                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                            |               |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| 23UCOAL403                                                                                                                                                                                                        | ACC - I: BUSINESS ETHICS                                                                                                                                                                                                                                                                                                                                   | SEMESTER - IV |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To impart knowledge on the ethics to be followed in the business</li><li>To learn about ethics in consumer protection</li></ul> |                                                                                                                                                                                                                                                                                                                                                            |               |
| <b>Credits: 2</b>                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                            |               |
| UNIT                                                                                                                                                                                                              | CONTENTS                                                                                                                                                                                                                                                                                                                                                   | CO            |
| I                                                                                                                                                                                                                 | <b>Business Ethics</b> - Introduction - Meaning - Nature - Five P's of Ethical Power - Approaches to Ethics - Benefits - Scope - Factors Responsible for Ethical and Moral Erosion                                                                                                                                                                         | CO1           |
| II                                                                                                                                                                                                                | <b>Corporate Governance</b> - Need and Significance - Fundamentals and Principles - Mechanisms for better Governance - Corporate Governance in India - <b>Corporate Social Responsibility:</b> Meaning - Need for CSR                                                                                                                                      | CO2           |
| III                                                                                                                                                                                                               | <b>Environmental Ethics</b> - 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                                                                                                                                                                                                                | <b>Ethics in Workplace</b> - 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                                                                                                                                                                                                                 | <b>Ethics in Marketing and Consumer Protection</b> - 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           |
| <b>Text Book</b>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                            |               |
| 1                                                                                                                                                                                                                 | Gupta, C.B. 2007. <b>Business Ethics and Communication</b> . [First Edition]. Sultan Chand and Sons, New Delhi                                                                                                                                                                                                                                             |               |
| <b>Reference Books</b>                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                            |               |
| 1                                                                                                                                                                                                                 | Rao, A.B. 2006. <b>Business Ethics and Professional Values</b> . [First Edition]. Excel Books, New Delhi.                                                                                                                                                                                                                                                  |               |
| 2                                                                                                                                                                                                                 | Rajiv, K. Mishra, 2006. <b>Business Ethics, Code of Conduct for Managers</b> . [First Edition]. Rupa & Co., New Delhi.                                                                                                                                                                                                                                     |               |
| 3                                                                                                                                                                                                                 | Ashok, K. Nadhani, 2009. <b>Business Ethics and Business Communication</b> . [First Edition]. Taxman Publications (P) Ltd., New Delhi.                                                                                                                                                                                                                     |               |

### COURSE OUTCOMES (CO):

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

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

### MAPPING

| PO,<br>PSO<br>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

|                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                   |              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 23UCOAL501                                                                                                                                                                                                        | ACC - I: BUSINESS FINANCE                                                                                                                                                                                                                         | SEMESTER - V |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>To impart knowledge on the significance of finance in business.</li><li>To know the techniques of project management.</li></ul> |                                                                                                                                                                                                                                                   |              |
| <b>Note:</b> <i>Question paper shall cover 100% theory</i>                                                                                                                                                        |                                                                                                                                                                                                                                                   |              |
| <b>Credits: 2</b>                                                                                                                                                                                                 |                                                                                                                                                                                                                                                   |              |
| <b>UNIT</b>                                                                                                                                                                                                       | <b>CONTENTS</b>                                                                                                                                                                                                                                   | <b>CO</b>    |
| <b>I</b>                                                                                                                                                                                                          | <b>Business Finance</b> - Meaning - Concepts - Scope - Importance of Finance - Functions of Finance - Different Approaches to the Concept of Finance - Contents of Modern Finance Functions                                                       | <b>CO1</b>   |
| <b>II</b>                                                                                                                                                                                                         | <b>Financial Plan</b> - 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 | <b>CO2</b>   |
| <b>III</b>                                                                                                                                                                                                        | <b>Sources and Forms of Finance</b> - Equity Shares - Preference Shares - Bonds - Debentures - Fixed Deposits - Features - Advantages - Disadvantages                                                                                             | <b>CO3</b>   |
| <b>IV</b>                                                                                                                                                                                                         | <b>Capitalisation</b> - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation - Under Capitalisation - Symptoms - Causes - Remedies - Watered Stock - Watered Stock Vs. Over Capitalisation                                | <b>CO4</b>   |
| <b>V</b>                                                                                                                                                                                                          | <b>Project Management</b> - Preparation of Project Report - Appraisal of Project - Project Abandonment - PERT - CPM                                                                                                                               | <b>CO5</b>   |
| <b>Text Book</b>                                                                                                                                                                                                  |                                                                                                                                                                                                                                                   |              |
| <b>1</b>                                                                                                                                                                                                          | <i>Raman. B. S.</i> 2012. <b>Financial Management</b> . [First Edition]. United Publishers, Mangalore.                                                                                                                                            |              |
| <b>Reference Books</b>                                                                                                                                                                                            |                                                                                                                                                                                                                                                   |              |
| <b>1</b>                                                                                                                                                                                                          | <i>Pandey, I.M.</i> 2010. <b>Financial Management</b> . [Ninth Edition]. Vikas Publishing House Pvt. Ltd. Noida (UP).                                                                                                                             |              |
| <b>2</b>                                                                                                                                                                                                          | <i>Khan, M.Y. and Jain, P.K.</i> 2010. <b>Financial Management</b> . [Second Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.                                                                                                       |              |
| <b>3</b>                                                                                                                                                                                                          | <i>Prasanna Chandra, N.</i> 2010. <b>Fundamentals of Financial Management</b> . [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 | 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<br>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

|                                                                                                                                                                                                                                        |                                                                                                                                                                                                                    |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 23UCOAL502                                                                                                                                                                                                                             | ACC - I: MARKETING RESEARCH                                                                                                                                                                                        | SEMESTER - V |
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"><li>• To understand the various avenues of research in the marketing field</li><li>• To identify the recent innovation in the marketing field.</li></ul> |                                                                                                                                                                                                                    |              |
| <b>Credits: 2</b>                                                                                                                                                                                                                      |                                                                                                                                                                                                                    |              |
| <b>UNIT</b>                                                                                                                                                                                                                            | <b>CONTENTS</b>                                                                                                                                                                                                    | <b>CO</b>    |
| <b>I</b>                                                                                                                                                                                                                               | <b>Marketing Research</b> – Conceptual Framework – Nature – Scope – Importance – Difference Between Market Research and Marketing Research- Relationship Between other Disciplines                                 | <b>CO1</b>   |
| <b>II</b>                                                                                                                                                                                                                              | <b>Marketing Research Process</b> – Steps in Marketing Research – Problem Definition – Research Design – Data Analysis - Report Preparation - Characteristics of Good Marketing Research - Marketing Research Plan | <b>CO2</b>   |
| <b>III</b>                                                                                                                                                                                                                             | <b>Product Research</b> – New Product Research – Generating Ideas - Idea Screening - Concept Development and Testing - Product Development – Test Marketing – Commercialization – Product Mix Research             | <b>CO3</b>   |
| <b>IV</b>                                                                                                                                                                                                                              | <b>Advertising Research</b> – Definition – Copy Testing – Pretesting – Post Tests – Media Selection Research – Print Media- Broadcast Media – Difficulties                                                         | <b>CO4</b>   |
| <b>V</b>                                                                                                                                                                                                                               | <b>Sales Forecasting</b> – Sales analysis – Sales Potential – Methods – Direct Data Method – Corollary Data Method - Motivational Research – Nature – Kinds – Techniques of Motivation Research                    | <b>CO5</b>   |
| <b>Text Book</b>                                                                                                                                                                                                                       |                                                                                                                                                                                                                    |              |
| <b>1</b>                                                                                                                                                                                                                               | <i>Sharma D.D</i> 2013. <b>Marketing Research</b> . [Second Edition]. Sulthan Chand & Sons Publications., New Delhi                                                                                                |              |
| <b>Reference Books</b>                                                                                                                                                                                                                 |                                                                                                                                                                                                                    |              |
| <b>1</b>                                                                                                                                                                                                                               | <i>Rajan Nair, N.</i> 2011. <b>Marketing Research</b> . [Fifth Edition]. S. Chand Co. Ltd., New Delhi.                                                                                                             |              |
| <b>2</b>                                                                                                                                                                                                                               | <i>Sherlekar, S.A.</i> 2012. <b>Marketing Research</b> . [Second Edition]. Himalaya Publishing House, Mumbai.                                                                                                      |              |
| <b>3</b>                                                                                                                                                                                                                               | <i>Memoria, C.B. Suri, R.K. and Satish Memoria.</i> 2009. <b>Marketing Research</b> [Third Edition]. Kitab Mahal Agencies, Allahabad.                                                                              |              |

### COURSE OUTCOMES (CO)

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

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

### MAPPING

| <b>PO/PSO<br/>CO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>           | L          | M          | M          | M          | L          | L           | M           | M           | M           | L           |
| <b>CO2</b>           | L          | M          | M          | L          | L          | L           | M           | M           | M           | M           |
| <b>CO3</b>           | M          | L          | L          | L          | M          | M           | L           | L           | H           | M           |
| <b>CO4</b>           | M          | M          | L          | M          | M          | L           | M           | M           | M           | M           |
| <b>CO5</b>           | L          | M          | H          | M          | L          | L           | M           | L           | L           | M           |

H-High; M-Medium; L-Low

| 23UCOAL503                                                                                                                                                                                                                                                                 | ACC - I: BUSINESS ENVIRONMENT                                                                                                                                                                                                                                                                                                                                                                 | SEMESTER - V |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>Course Objectives</b><br>The course aims <ul style="list-style-type: none"> <li>To make the student understand about the influence of environment on the function of business</li> <li>To know about legal and ethnological aspects of business environment.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                               |              |
| <b>Credits: 2</b>                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                               |              |
| UNIT                                                                                                                                                                                                                                                                       | CONTENTS                                                                                                                                                                                                                                                                                                                                                                                      | CO           |
| I                                                                                                                                                                                                                                                                          | <b>Business:</b> Meaning - Changing Concepts of Business - Objectives - <b>Business Environment</b> - Meaning - Nature - Significance - Types - Environmental Analysis - Process - Importance - Limitations - Techniques - Approaches.                                                                                                                                                        | CO1          |
| II                                                                                                                                                                                                                                                                         | <b>Political Environment:</b> Constitutional Environment - Characteristics - Federal System of the Government - Fundamental Rights and Duties - Economic Role of the Government - Government Business Relationship in India. <b>Culture and Business:</b> Characteristics - Elements - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Impact of Culture on Business        | CO2          |
| III                                                                                                                                                                                                                                                                        | <b>Economic Environment:</b> Economic System - Meaning - Basic Units - Characteristics - Functions - Types - <b>Natural Environment</b> - Meaning - Impact - Guidelines for Development of Natural Resources - <b>Technological Environment</b> - Meaning - Factors Governing Technological Environment - Impact - Technological Environment in India.                                        | CO3          |
| IV                                                                                                                                                                                                                                                                         | <b>Global and International Environment:</b> 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                                                                                                                                                                                                                                                                          | <b>Industrial Environment:</b> 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          |

| <b>Text Book</b>       |                                                                                                                  |
|------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>1</b>               | <i>Gupta, C.B.</i> 2017. <b>Business Environment</b> . [Tenth Revised Edition]. Sultan Chand and Sons, New Delhi |
| <b>Reference Books</b> |                                                                                                                  |
| <b>1</b>               | <i>S. Sankaran,</i> 2012. <b>Business Environment</b> , Margham Publications, Chennai.                           |
| <b>2</b>               | <i>L.K. Aswathappa,</i> 2009. <b>Essentials of Business Environment</b> . Himalaya Publishing House, Mumbai      |

**COURSE OUTCOMES (CO)**

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

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

**MAPPING**

| <b>PO/PSO<br/>CO</b> | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> | <b>PSO4</b> | <b>PSO5</b> |
|----------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|
| <b>CO1</b>           | L          | M          | L          | L          | M          | L           | M           | M           | M           | L           |
| <b>CO2</b>           | L          | M          | M          | L          | M          | L           | M           | H           | M           | L           |
| <b>CO3</b>           | M          | L          | L          | M          | L          | L           | M           | M           | M           | M           |
| <b>CO4</b>           | L          | L          | M          | L          | M          | L           | L           | L           | L           | M           |
| <b>CO5</b>           | 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        |
| <b>Total</b>                       | <b>: 60 Marks</b> |

## **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.