KS Rangasamy
College of Arts and Science

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

Curriculum and Syllabi

For

PG & Research Department of Commerce

(For the batch admitted in 2024– 2025)

R2024

KSR Kalvi Nagar, Tiruchengode – 637 215.

Namakkal District, Tamil Nadu, India.

BACHELOR OF COMMERCE

VISION

- To empower students with comprehensive knowledge and skills in commerce, nurturing them to become adoptive professionals and leaders in the global business arena.

MISSION

- To provide high-quality education in commerce through innovative teaching and foster holistic development to excel in diverse career paths.
- To equip the students with professional competence to handle obstacles in the corporate world.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: To ensure graduates have the skills and knowledge to succeed in business and related fields of employment.

PEO 2: To examine challenging business situations, think critically, and develop new solutions using appropriate tools and methodologies.

PEO 3: To exhibit an entrepreneurial mindset enables one to recognize opportunities and generate value across diverse business environments.

PROGRAMME OUTCOMES (PO)

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

PO 1: Exhibit a thorough comprehension of fundamental principles and theories in accounting, finance, economics, management, and other disciplines.

PO 2: Evaluate financial data, analyze economic trends, and assess business operations in order to make well-informed judgments and resolve intricate challenges.

PO 3: Demonstrate proficient communication abilities, allowing them to successfully express ideas, deliver conclusions, and engage in negotiations within various business settings.

PO 4: Develop skill in quantitative approaches, such as statistical analysis and financial modeling, to analyze data and facilitate decision-making.

PO 5: Comprehend the legal framework, regulations, and standards that pertain to business activities, such as tax laws, contract laws, and corporate governance.

PROGRAMME SPECIFIC OUTCOMES (PSO)

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

PSO 1: Exhibit a thorough understanding of financial concepts such as accounting, taxation, auditing, and financial management.

PSO 2: Understand the ethical principles in business and commerce, including corporate social responsibility, integrity, and transparency.

PSO 3: Examine complex financial data, interpret financial statements, and make informed decisions based on financial analysis.

PSO 4: Capable of achieving common aims, demonstrating leadership skills, and working successfully in groups to achieve specified objectives.

PSO 5: Develop professionally in accordance with modern business trends and practices, and be ready for employment in various corporate positions.

REGULATIONS

ELIGIBILITY

Higher Secondary pass with Commerce & Accountancy

Or

Higher Secondary with Commerce / Accountancy / Mathematics / Business Mathematics /Statistics / Computer Science / Corporate Secretaryship / Information Technology / Computer Applications/ Computer Technology as one of the subjects. (Those who have not studied Commerce or/and Accountancy should undergo a bridge course for a minimum duration of 15 days in that subjects).

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.

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

SCHEME OF EXAMINATION

Subject Code	Subject	Hrs. of Inst.	Exam Dur. (Hrs.)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part I							
24UTAL101/ 24UHIL101/ 24UFRL101	**Language I:** Tamil I / Hindi I / French I	5	3	25	75	100	3
Part II							
24UENLB101	**Language II:** English for Commerce and Management -I	5	3	25	75	100	3
Part III							
24UCOM101	DSC I: Financial Accounting - I	6	3	25	75	100	5
24UCOM102	DSC II: Business Law	5	3	25	75	100	3
24UCOM103	DSC III: Business Communication	4	3	25	75	100	3
24UCOA101	GEC I: Business Economics	4	3	25	75	100	4
Part IV							
24UVE101	VAC I: Yoga	1	3	25	75	100	1
	Total	**30**				**700**	**22**
Second Semester							
Part I							
24UTAL201 / 24UHIL201/ 24UFRL201	**Language I:** Tamil II / Hindi II / French II	5	3	25	75	100	3
Part II							
24UENLB201	**Language II:** English for Commerce and Management – II	5	3	25	75	100	3
Part III							
24UCOM201	DSC IV: Financial Accounting – II	6	3	25	75	100	5
24UCOM202	DSC V: Business Management	5	3	25	75	100	3
24UCOM203	DSC VI: Business Environment	4	3	25	75	100	3
24UMACOA201	GEC II: Business Mathematics and Operations Research	4	3	40	60	100	4
Part IV							
24UVE201	VAC II: Environmental Studies	1	3	25	75	100	1
	Total	**30**				**700**	**22**

Third Semester							
Part I							
24UTAL301	Language I: Tamil – III	4	3	25	75	100	3
Part III							
24UCOM301	DSC VII: Corporate Accounting – I	6	3	25	75	100	5
24UCOM302	DSC VIII: Marketing Management	5	3	25	75	100	3
24UCOM303	DSC IX: Auditing	4	3	25	75	100	3
24UMACOA301	GEC III: Business Statistics	4	3	25	75	100	4
Part IV							
24UCOSB301	SEC I: Fundamentals of FinTech	2	3	25	75	100	2
	MDC I	2	3	25	75	100	2
24UVE301	VAC III: Understanding India	1	3	25	75	100	1
24ULS301	AEC I: Career Competency Skills – I	2	-	100	-	100	1
	Total	**30**				**900**	**24**
Fourth Semester							
Part III							
24UTAL401	Language I: Tamil – IV	4	3	25	75	100	3
Part III							
24UCOM401	DSC X: Corporate Accounting – II	6	3	25	75	100	5
24UCOM402	DSC XI: Company Law	5	3	25	75	100	4
24UCOM403	DSC XII: Modern Banking	4	3	25	75	100	3
24UCSCOAP401	GEC IV: Office Automation for Business (Practical)	4	3	25	75	100	2
Part IV							
24UCOSB401	SEC II: Introduction to Blockchain Management	2	3	25	75	100	2
	MDC II	2	3	25	75	100	2
24UVE401	VAC IV: Digital and Technological Solutions	1	3	25	75	100	1
24ULS401	AEC II: Career Competency Skills – II	2	-	100	-	100	1
	Total	**30**				**900**	**23**

Fifth Semester							
Part III							
24UCOM501	DSC XIII: Cost Accounting	6	3	25	75	100	5
24UCOM502	DSC XIV: Income Tax - I	6	3	25	75	100	4
24UCOM503	DSC XV: Business Taxations	5	3	25	75	100	4
24UCOMP501	DSC Practical I: Accounting Software (Tally)	4	3	40	60	100	2
	DSE I	5	3	25	75	100	4
24UCOI501	Summer Internship (100% Internal Evaluation)	-	-	100	-	100	2
Part IV							
24UCOSB501	SEC III: Fundamentals of Research Methodology	3	3	25	75	100	2
24ULS501	AEC III: Career Competency Skills – III	1	-	100	-	100	1
Part V							
24UCOE501	Extension Activity	-	-	-	-	-	2
	Total	**30**				**800**	**26**
Sixth Semester							
Part III							
24UCOM601	DSC XVI: Management Accounting	6	3	25	75	100	5
24UCOM602	DSC XVII: Income Tax - II	6	3	25	75	100	4
24UCOM603	DSC XVIII: Financial Management	5	3	25	75	100	4
24UCOMP601	DSC Practical II: Commerce Practical	2	3	40	60	100	2
24UCOPR601	Project and Viva-Voce	4	3	40	60	100	4
	DSE II	4	3	25	75	100	4
Part IV							
24UCOSB601	SEC IV: Virtual Currency	2	3	25	75	100	2
24ULS601	AEC IV: Career Competency Skills – IV	1	-	100	-	100	1
	Total	**30**				**800**	**26**
					Grand Total	**4800**	**143**

DISCIPLINE SPECIFIC ELECTIVE COURCES (DSE) I

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

S.No	Course Code	Semester	Course
1.	24UCOEL501	V	Entrepreneurial Development
2.	24UCOEL502	V	Capital Markets
3.	24UCOEL503	V	Advertisement and Sales Management

DISCIPLINE SPECIFIC ELECTIVE COURCES (DSE) II

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

S.No	Course Code	Semester	Course
1.	24UCOEL601	VI	Human Resource Management
2.	24UCOEL602	VI	Investment Analysis & Portfolio Management
3.	24UCOEL603	VI	Digital Marketing

MULTI-DISCIPLINARY COURSE (MDC)

The department offers the following two papers as Multi-Disciplinary Course for other than the Commerce students.

S.No	Course Code	Semester	Name of the Subject	NPTEL Course	Duration / Credits
1	24UCONM301	III	Elements of Taxation	1.Direct Tax Law & Practice	15 weeks/ 4 Credits
				2.Income Tax Law& Practice	15 weeks/ 6 Credits
2	24UCONM401	IV	Basics of Goods and Service Tax	1.Introduction to GST	12 weeks/ 4 Credits

ADDITIONAL CREDIT COURSES (ACC)

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

S.No	Course Code	Semester	Name of the Subject	Credits
1.	24UCOAL401	IV	Customer Relationship Management	2
2.	24UCOAL402	IV	Organizational Behaviour	2
3.	24UCOAL403	IV	Business Ethics	2
4.		IV	NPTEL, NSE, MOOC, SWAYAM	2
5.	24UCOAL501	V	Business Finance	2
6.	24UCOAL502	V	Marketing Research	2
7.	24UCOAL503	V	Business Environment	2
8.		V	NPTEL, NSE, MOOC, SWAYAM	2

FOR COURSE COMPLETION

Students should complete

- Language subjects (Tamil/Hindi/French) in semesters I, II, III and IV.
- Language subject English offered in semesters I and II.
- Value Education offered in semesters I, II, III and IV.
- GEC subjects offered in semesters I, II, III and IV.
- Skill Enhancement Courses offered in semesters III, IV, V and VI.
- Multidisciplinary courses offered in semesters III and IV
- Ability Enhance Courses offered in semesters III, IV, V and VI.
- Discipline Specific Elective Courses offered in Fifth and Sixth semesters. Students can choose any one out of three courses.
- Extension activity offered in semester V.
- The summer internship was offered in the V semester (100% Internal Evaluation).
- Project and Viva-Voce in VI semester.

ABBREVIATION

DSC – Discipline Specific Courses

DSE - Discipline Specific Elective Courses

GEC – Generic Elective Courses

SEC - Skill Enhancement Courses

MDC - Multi-Disciplinary Course

VAC - Value Added Course

AEC - Ability Enhancement Courses

ACC- Additional Credit Courses

PACE – Personality Advancement and Career Enhancement Course

TOTAL CREDIT DISTRIBUTION

S.No.	Components	Marks	Credits	Cumulative Credits
1	**Part I:**			12
	Tamil/ Hindi/ French	4 x 100 = 400	4 x 3 = 12	
2	**Part II:**			6
	English	2 x 100 = 200	2 x 3 = 6	
3	**Part III:**			
	DSC Theory	18 x 100 = 1800	6 x 5 = 30 5 x 4 = 20 7 x 3 = 21	103
	DSC Practical	2 x 100 = 200	2 x 2 = 4	
	DSE	2 x 100 = 200	2 x 4 = 8	
	GEC Theory	3 x 100 = 300	3 x 4 = 12	
	GEC Practical	1 x 100 = 100	1 x 2 = 2	
	Project	1 x 100 = 100	1 x 4 = 4	
	Summer Internship	1 x 100 = 100	1 x 2 = 2	
4	**Part IV:**			20
	SEC	4 x 100 = 400	4 x 2 = 8	
	MDC	2 x 100 = 200	2 x 2 =4	
	VAC	4 x 100 = 400	4 x 1 =4	
	AEC	4 x 100 = 400	4 x 1 = 4	
5	**Part V:**			2
	Extension Activity	-	1 x 2 = 2	
	Total (48 Courses)	**4800**	-	**143**

24UTAL301	nghJj;jkpo; III	gUtk; - III

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

- rkaq;fs; gw;wp mwpKfk; nra;jy;.
- rka ,yf;fpaq;fs; gw;wp khzth; mwpAkhW nra;jy;.
- gpw ePjp ,yf;fpaq;fs; %yk; khzth;fSf;F mwj;jpid typAWj;Jjy;.

Credits: 3 **Total Hours: 50**

UNIT	CONTENTS	Hrs.	CO
I	**irtk;> itzk;** m) jpUQhdrk;ge;jh; - NfhsW gjpfk; M) nghpaho;thh; - jpUg;gy;yhz;L (Kjy; 5 ghly;fs;) ,) Mz;lhs; - jpUkzf; fdT	10	CO 1
II	**fpUj;Jt ,];yhkpa ,yf;fpaq;fs;** m) fz;zjhrd; - ,NaR fhtpak; - rpYitg;ghL (Kjy; 10 ghly;fs;;) M) ehafk; xU fhtpak; - ghk;gpd; NerKk; Njhohpd; ghrKk; (Kjy; 10 ghlyfs;;)	10	CO 2
III	**gpwePjp ,yf;fpaq;fs;** m) nfhd;iw Nte;jh; - Kjy; 20 ghly;fs; M) ntw;wp Ntw;if - Kjy; 20 ghly;fs; ,) ePjpnewp tpsf;fk; - Kjy; 5 ghly;fs; <) cyfePjp - Kjy; 5 ghly;fs; c) %Jiu - Kjy; 5 ghly;fs;	10	CO 3
IV	**rka ,yf;fpa tuyhW** m) irtk; Njhw;wk; tsh;r;rp M) itztk; Njhw;wk; tsh;r;rp ,) fpwpj;Jt Njhw;wk; tsh;r;rp <) ,];yhk; Njhw;wk; tsh;r;rp c) gpw;fhy ePjp ,yf;fpaq;fs; mwpKfk;	10	CO 4
V	**,yf;fzk;** m) mzpapyf;fzk; 1. jw;Fwpg;Ngw;w mzp 2. ctikazp 3. gpd;tUepiyazp 4. cUtf mzp 5. tQ;rGfo;r;rpazp M) MFngah;fs; ,) ty;ypdk; kpFk;> kpfh ,lq;fs;	10	CO 5

ghlE}y;

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

ghh;it E}y;fs;

1. *Nte;jd;> j. Nfh.* 2017. **ehyhapujpt;a gpuge;jk**;> rhujh gjpg;gfk;> nrd;id.
2. fz;zjhrd;> 2006. **,NaR fhtpak**;. fiyf;fhtphp ntspaPL> nrd;id.
3. Nkj;jh> K. 2012. **ehafk; xU fhtpak;.** u`;kj; gjpg;gfk;> nrd;id.
4. *jkpoz;zy;*> 2017. **Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW**> kPdhl;rp Gj;jf epiyak;> kJiu.
5. jz;bayq;fhuk;> fjph; gjpg;gfk;> jpUitahW. 2020.

COURSE OUTCOMES (CO)

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

CO 1	gf;jp ,yf;fpaq;fs;> nkhop tsh;r;rpf;F cjtpaijf; $Wjy;.
CO 2	rka ,yf;fpaq;fs; gw;wp mwpjy;
CO 3	ePjp ,yf;fpaq;fs; top mwj;ij typAWj;Jjy;
CO 4	rka ,yf;fpaq;fs; Njhw;wk; tsh;r;rpia mwpjy;.
CO 5	nkhopapd; mbg;gil ,yf;fzj;ij mwpjy;.

Course Prepared by
(Ms. L. Vennila)

Course Approved by
(Dr. R. Palanivel)
BOS Chairman

24UCOM301	DSC VII: CORPORATE ACCOUNTING - I	SEMESTER - III

Course Objectives

The course aims

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

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

Credits: 5 **Total Hours: 60**

UNIT	CONTENTS	Hrs	CO
I	**Issue of Equity Shares** – Shares – Meaning – Kinds – Issued at Par and Premium (Excluding Discount) - Utilization of Share Premium - Forfeiture and Re-issue of Shares	**12**	**CO1**
II	**Preference Shares** – Meaning - Redemption of Preference Shares – Provisions of the Companies Act - Capital Profits and Revenue Profits – Minimum Fresh Issue of Shares	**12**	**CO2**
III	**Issue of Debentures** – Meaning of Debentures – Kinds - Issue of Debentures - Redemption of Debentures – Conditions – Different Methods of Redemption of Debentures	**12**	**CO3**
IV	**Underwriting of Shares**: Meaning - Types of Underwriting - Underwriting Commission - Determination of Net Liability of Underwriters. **Valuation of Goodwill** - Meaning - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method. **Valuation of Shares** - Meaning - Net Asset Method - Yield Method - Fair Value Method.	**12**	**CO4**
V	**Profits Prior to Incorporation** - Basis of Apportionment of Expenses - Final Accounts of Companies - Preparation of Trading, Profit and Loss Account - Profit and Loss Appropriation Account - Balance Sheet.	**12**	**CO5**

Text Book

1	*Reddy, T.S and Murthy, A.* **2023. Corporate Accounting**. [Seventh Edition]. Margham Publications, Chennai.

Reference Books

1	*Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monik,* 2023. **Advanced Accountancy**. [23rd Edition]. Kalyani Publishers, Ludhiana.
2	*Gupta, R.L and Radhasamy, M.* **2023**. **Advanced Accountancy - Volume II**. [17th Revised]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Assess capital issue scenarios like share forfeiture, discount, and premium.
CO2	Comprehend corporate group accounting and preference share handling techniques.
CO3	Acquire knowledge of the principles and legal procedures involved in issuing debentures.
CO4	Examine the shares' and goodwill's market values.
CO5	Use accounting provisions to resolve profit-related issues before incorporation.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

24UCOM302	DSC VIII: MARKETING MANAGEMENT		SEMESTER - III
Course Objectives The course aims • To conceptualize an idea about marketing and related terms • To analyze various components of marketing channels • To expose students to the importance of Marketing in the Business World.			
Credits: 3			**Total Hours: 50**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Marketing Concepts:** Definition and Meaning of Marketing and Marketing Management- Scope – Nature and Importance – Problems of Marketing Management - Difference between Sales Management and Marketing Management – Functions of Marketing Management.	**10**	**CO1**
II	**Product Development and Pricing:** Meaning – New Product Planning and Development – Steps in New Product Development – Product life cycle –Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.	**10**	**CO2**
III	**Channels of Distribution and Sales promotion**: Channels of Distribution – Meaning – Basic channels of distribution – Selection of a suitable channel – Factors Influencing Selection of channel – Middlemen in distribution – Kinds – Functions. **Sales promotion** – Objectives and importance –Types of sales promotion programmes - Salesmanship and Personal Selling – Steps in Personal Selling –Importance of Salesmanship – Qualities of a good salesman.	**10**	**CO3**
IV	**Advertising and Publicity**: Advertising – Advertising and Publicity – Objectives of Advertising – Functions - Advantages– Advertisement copy – Qualities of a good copy – Elements of an Advertising copy – Objections against Advertisement copy – Media of Advertisement – Factors governing the selection of the Media – Advertising Agencies – Benefits or Services of an Advertising Agency.	**10**	**CO4**
V	**Recent Trends in Marketing:** Ethical Marketing –Green Marketing – Rural Marketing – Digital Marketing – Content	**10**	**CO5**

	Marketing – E-Commerce; Business to Business (B2B), Business to Consumer (B2C), Consumer to Consumer (C2C), Consumer to Business (C2B), Business to Administration (B2A), Consumer to Administration (C2A) – Social Media Marketing – Artificial Intelligence (AI), Augmented Reality Marketing (AR), Experiential Marketing.		
Text Book			
1	*Gupta, C.B., and Rajan Nair,* N. **2018**. **Marketing Management** [19th Revised Edition]. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	*Kotler, P., Armstrong, G., Agnihotri, P. Y., & Balasubramanian, S.* **2023**. **Principles of Marketing** [19th Edition]. Pearson Education Publication, India.		
2	*Sherlekar, S. A., & Krishnamoorthy, R.* **2019**. **Marketing Management** [Fourteenth Edition]. Himalaya Publishing House, Mumbai.		

COURSE OUTCOMES (CO)

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

CO1	Describe the different marketing-related concepts and terminology
CO2	Understand and use solid knowledge and abilities about the different aspects of pricing and product development.
CO3	Evaluate the different sales promotion and distribution channels that different marketers provide.
CO4	Examine the different instruments required for marketing, advertising, and publicity in a rapidly evolving technological environment.
CO5	Develop and create a marketing strategy based on current marketing trends.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

24UCOM303	DSC IX: AUDITING			SEMESTER – III
Course Objectives The course aims • To understand the significance of audit in financial accounts • To aware of the duties and responsibilities of an auditor				
Credits: 3				**Total Hours: 40**
UNIT	**CONTENTS**	**Hrs**	**CO**	
I	**Auditing** - Objectives - Differences between Book Keeping, Accountancy and Auditing - Advantages and Limitations of Audit - Audit Programme and Working Papers - Auditing and EDP Environment	**08**	**CO1**	
II	**Kinds of Audit:** Internal Audit - External Audit – Financial Statement Audit – Performance Audit – Operational Audit – Employee Benefits Plan Audit – Single Audit – Compliance Audit - Information System Audit –Payroll Audit – Forensic Audit - Stock Audit.	**08**	**CO2**	
III	**Vouching:** Objects – Difference between Routine Checking and Vouching – Principles of a Good Voucher - Vouching Procedure and Importance - Vouching of Cash Transactions - **Verification of Assets and Liabilities** – Objects – Difference between Vouching and Verification	**08**	**CO3**	
IV	**Appointment of Auditor:** Qualification - Qualities - Removal - Duties - Powers - Liabilities - Remuneration of an Auditor – Comptroller and Auditor General of India (CAGI) – Rights and Duties	**08**	**CO4**	
V	**Specialized Audits:** Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel – Shopping Companies - Role of AI in Auditing.	**08**	**CO5**	
Text Book				
1	*Dinkar Pagare*. **2020**, **Principles and Practices of Auditing**. [13th Revised Edition]. Sultan Chand & Sons, New Delhi.			
Reference Books				
1	*Tandon, B. N., Sudharasanam, S., & Sundharabahu, S.* 2023. **A Handbook of Practical Auditing**. [13th Edition]**.** Sultan Chand & Sons, New Delhi.			
2	*Dr. R. Francis,* 2018**. Principles of Auditing.** [First Edition]. Himalaya Publishing House.			

COURSE OUTCOMES (CO)

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

CO1	Recognize the function of auditing in the contemporary economy and the many forms of audit testing that are employed to achieve the audit's goals.
CO2	Summarize the goals of internal control and how they connect to various auditing test kinds.
CO3	Recognize the importance of vouching, its function in auditing, and its consequences
CO4	Understand the role auditors play in the company's auditing and financial statements, as well as their qualifications and appointment.
CO5	Know the characteristics, goals, and reach of specialized auditing, as well as its ethical and legal context.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

24UMACOA301	GEC III: BUSINESS STATISTICS		SEMESTER - III
Course Objectives The course aims • To provide knowledge on statistical techniques used for decision making in business. • To impart knowledge on statistical tools to solve problems.			
Credits: 4			**Total Hours: 40**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Measures of Central Tendency (Averages):** Arithmetic Mean – Median – Mode - Geometric Mean - Harmonic Mean (Simple problems). **(Chapter 9)**	**08**	**CO1**
II	**Measures of Dispersion:** Range - Quartile deviation - Standard deviation - Coefficient of Variation. **(Chapter 10)**	**08**	**CO2**
III	**Correlation:** Definition – Types of Correlation – Method of studying Correlation: Karl Pearson's Coefficient of correlation – Properties of coefficient Correlation – Rank Correlation Coefficient. **(Chapter 12)**	**08**	**CO3**
IV	**Index Numbers:** Introduction – Meaning – Definition – Characteristics of Index Numbers – Uses – Types of Index Numbers – Unweighted – Quantity Index Numbers – Consumer Price Index – Limitations of Index Numbers. **(Chapter 14)**	**08**	**CO4**
V	**Analysis of Time Series:** Meaning – Definition – Uses of Time Series – Time series model - Components of Time Series. Measurement of Secular Trend: Graphic Method – Semi-average method - Moving average method – Method of Least Square. Measurement of Seasonal variations: Method of simple average – Ratio to Trend Method. **(Chapter 15)**	**08**	**CO5**
Text Book			
1	*Gupta, S.P.* **Statistical Methods.** 2021. [46th Revised Edition] Sultan Chand and Sons, New Delhi.		
Reference Books			
1	*Gupta SP (Dr), Gupta PK (Dr), Mohan Man,* 2022. **Business Mathematics and Operations Research.** [6th Revised Edition]. Sultan Chand and Sons.		
2	*Navnitham, P.A.* 2019. **Business Mathematics and Statistics**. Jai Publishers, Trichy.		

COURSE OUTCOMES (CO)

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

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

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

<table>
<tr><td colspan="2">24UCOSB301</td><td>SEC I: FUNDAMENTALS OF FINTECH</td><td colspan="2">SEMESTER - III</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• Understand how finance and technology have evolved and are transforming finance around the world.
• To Deliberate major technological trends, including crypto currencies, Block chain, AI and Big Data.</td></tr>
<tr><td colspan="3">Credits: 2</td><td colspan="2">Total Hours: 20</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Introduction to FinTech: Introduction – Definitions - History and Evolution - FinTech Ecosystem - Recent Developments - FinTech Market in India - Types of FinTech - Benefits - Drawbacks - Challenges to the Growth of FinTech.</td><td>04</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Artificial Intelligence and FinTech: Introduction - AI and FinTech - Global AI in FinTech Market Overview - AI in FinTech Market Segmentation - AI Changing the Financial Services Industry - AI in FinTech Market Opportunities - Applications of Artificial Intelligence in FinTech.</td><td>04</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Crypto Currencies: Introduction - Cryptocurrencies and Blockchain – Cryptocurrencies - Outline of Cryptocurrency - Major Types of Cryptocurrencies Used - How to Keep Cryptocurrencies Safe - Cryptocurrencies' Legal and Regulatory Implications - The Legal Position of Cryptocurrencies in India - Impact on Cryptocurrencies.</td><td>04</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">The Future of FinTech: Introduction - FinTech Landscape in India - Forces Shaping the Future - Key Trends in the FinTech Ecosystem - Growth Factors of FinTech - Future of Financial Services - Transformation of the Digital Lending Landscape.</td><td>04</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Effects of FinTech on Various Sectors: Introduction - The Effects of FinTech on Payment Innovations - The Effects of FinTech on Health - The Effects of FinTech on Real-estate - The Effects of FinTech on Insurance Sector - The Effects of FinTech on Capital Markets.</td><td>04</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">V. Dheenadhayalan, C. Vijai, 2024. FinTech, Vijay Nicole Imprints Private Limited.</td></tr>
</table>

Reference Books	
1	*Jaspal Singh*, 2022, **Financial Technology (FinTech) and Digital Banking in India,** New Century Publications
2	*Govind Singh, Sapna Singh, Pushpender Singh,* 2023, **Financial Technology (FinTech): New Way of Doing Business,** First Edition, Ink of Knowledge

COURSE OUTCOMES (CO)

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

CO1	Understand the definition, origin, and evolution of FinTech
CO2	Explain the fundamentals of Artificial Intelligence and its relevance to FinTech.
CO3	Examine the legal and regulatory challenges related to cryptocurrencies globally and in India.
CO4	Gain insight into the current FinTech landscape in India and worldwide.
CO5	Understand the integration of FinTech in various sector for payments and financing.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

24UCONM301	**MDC I: ELEMENTS OF TAXATION**		**SEMESTER - III**
Course Objectives The course aims • To know the different income tax principles and associated terms • To become acquainted with how revenue is calculated under several headings			
Credits: 2			**Total Hours: 20**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Basic Concepts** – Meaning of Tax – Features of Income Tax in India - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Features of Income - Rates of Tax.	**04**	**CO1**
II	**Exempted Incomes - Residential Status** - Meaning - Types of Residential Status – Incidence of Tax [Scope of Total Income] (Theory Only)	**04**	**CO2**
III	**Income under Salaries** – Definition - Features – Provident Fund - Allowances - Perquisites - Deductions Out of Gross Salary - **Income from House Property** - Definition – Types of Annual Value - Let Out and Self-Occupied Houses - Deductions (Theory Only)	**04**	**CO3**
IV	**Profits and Gains of Business and Profession** - Definitions - Allowable and Disallowable Deductions **- Capital Gain** - Meaning – Capital Assets - Types - Capital Gain - Meaning - Types - Exemptions. - **Income from Other Sources** - General Income - Specific Income – Casual Incomes – Rates of TDS (Theory Only)	**04**	**CO4**
V	**Filing of Return** – Forms for Filing of Return – PAN – E-Filing – Modes of E-Filing – E-Filing Process - **Assessment** - Types of Assessment - Self Assessment - Enquiry before Assessment - Assessment on the basis of Return Filed - Best Judgment Assessment – Reassessment	**04**	**CO5**
Text Book			
1	*Gaur, V.P and Narang, D.B*. **Income Tax Law and Practic**e. Kalyani Publishers, Ludhiana.		
Reference Books			
1	*Singhania, V.K.* **Income Tax Law and Practice.** Taxmann Publications, New Delhi.		

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

COURSE OUTCOMES (CO)

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

CO1	Outline the several terms used in relation to income tax.
CO2	Recognize how people perceive their residential status
CO3	Summarize the various wage and allowance kinds.
CO4	Understand the various approaches to capital assets in capital investment
CO5	Identify the several methods used to determine incomes

Prepared by **Approved by**

(Course Coordinator) **(Chairman-Bos)**

24UVE301	VAC III: UNDERSTANDING INDIA	SEMESTER – III

Course Objectives

The course aims

- Identify India's geographical location, neighboring countries and major geographical features.
- Recognize the components of the Indian social structure, including caste, community, class and gender.
- Analyze the evolution of social hierarchies in India over different periods.

Credits: 1 **Total Hours: 15**

UNIT	CONTENTS	Hrs.	CO
I	**Geography & Cultures of India:** Physical Features of India – Landscape – Mountains – Rivers - Population, its growth, distribution - Migration People - Culture of India - Major Festivals, Culinary traditions – Costumes.	**03**	**CO 1**
II	**Architecture of India:** Ancient Architecture - Indus Valley Civilization, Mauryan, Gupta – Architecture - An introduction to Indian knowledge systems.	**03**	**CO 2**
III	**Freedom Struggle:** Revolt of 1857 - Formation of Indian National Congress – Swadeshi Movement - Gandhian Movements - Subhas Chandra Bose and INA - Independence and Partition of India.	**03**	**CO 3**
IV	**Communicating Culture:** Oral narratives – Myths - Tales and Folklore - Introduction to the Tribal Cultures of India	**03**	**CO 4**
V	**Indian Economy:** Economic Liberalization - Mixed Economy - Planning Commission	**03**	**CO 5**

Text Books

1. *Chauhan, Abha.* 2021. **Understanding Culture and Society in India: A Study of Sufis, Saints and Deities in Jammu Region**. Springer Nature.

Reference Books

1. *Hussain, Majid.* 2022. **Geography of India**. Edited by Tasawwur Husain Zaidi. Noida: McGraw Hill.
2. *Ramesh Dutta Dikshit,* 2020. **Political Geography: Politics of Place and Spatiality of Politics**, Macmillan Education.
3. *Thapar, Romila.* 2021. **Indian Cultures as Heritage: Contemporary Pasts.** London, Seagull Books.

COURSE OUTCOMES (CO)

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

CO 1	Identify India's geographical location, neighboring countries, and major geographical features.
CO 2	Interpret the significance of different types of architectural structures and Indian Knowledge Systems in shaping philosophical thought.
CO 3	Illustrate the role of different freedom fighters and their contributions to India's independence.
CO 4	Demonstrate how oral narratives contribute to the preservation of tribal cultures.
CO 5	Assess the impact of economic liberalization on India's development.

Course Prepared by
(Mr. J. Sibi Chakaravarty)
Assistant Professor

Course Approved by
(Dr. V. V. Malinee)
BOS Chairman

24ULS301	AEC I: CAREER COMPETENCY SKILLS - I	SEMESTER – III

Course Objectives

The course aims

- To develop and improve the problem-solving skill.

Credits: 1 **Total Hours: 25**

UNIT	CONTENTS	Hrs.	CO
I	Pipes and Cisterns – Time and Work **Chapter 16, 17**	**5**	**CO 1**
II	Time and Distance – Boat and Streams **Chapter 18, 19**	**5**	**CO 2**
III	Problem on Trains – Alligation and Mixture **Chapter 20, 21**	**5**	**CO 3**
IV	Simple Interest - compound interest **Chapter 22, 23**	**5**	**CO 4**
V	Calendar – Clock – Permutation and combination **Chapter 27, 28, 30**	**5**	**CO 5**

Text Books

1. *Aggarwal R.S.* 2025. **Quantitative Aptitude.** [Revised Edition]. S. Chand & Co., New Delhi.

COURSE OUTCOMES (CO)

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

CO 1	Solve problems involving the concepts of Simplification and average.
CO 2	Solve problems involving the concepts of Surds and Indices
CO 3	Solve problems involving the concepts of Ratio and Proportion
CO 4	Solve problems involving the concepts of Profit and loss, Partnership.
CO 5	Solve problems involving the concepts of Age and Percentage.

Course Prepared by
(Ms.A. Iswarya)

Course Approved by
(Mr. T. Rajendrakumar)
(BOS Chairman)

24UTAL401	**nghJj;jkpo; - IV**	**gUtk; - IV**

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

- rq;f ,yf;fpaq;fis mwpKfk; nra;jy;.
- mw ,yf;fpaq;fs; gw;wp khzth;fs; mwpa nra;jy;.
- ,yf;fpa tuyhWfis mwpa itj;jy;.

Credits: 3 **Total Hours: 50**

UNIT	CONTENTS	Hrs.	CO
I	**rq;f ,yf;fpak; (vl;Lj;njhif)** m) FWe;njhif - ghly; 2>3>4>40>167 M) fypj;njhif - ghly; 1-5 ,) GwehD}W - ghly; 3>112 <) Iq;FWE}W - mk;k thopg;gj;J	**10**	**CO 1**
II	**rq;f ,yf;fpak; (gj;Jg;ghl;L)** m) FwpQ;rpg;ghl;L (106 thpfs; kl;Lk;;)	**10**	**CO 2**
III	**mw ,yf;fpak;** m) jpUf;Fws; - kUe;J M) ehybahh; - Fbg;gpwg;G (Kjy; 5 ghly;fs;) ,) ,d;dh ehw;gJ - Kjy; 5 ghly;fs; <) KJnkhopf;fhQ;rp - jz;lhg;gj;J	**10**	**CO 3**
IV	**,yf;fpa tuyhW** m) Kr;rq;f tuyhW mwpKfk; M) vl;Lj;njhif E}y;fs; ,) gj;Jg;ghl;L E}y;fs; <) gjpndz;fPo;f;fzf;F E}y;fs;	**10**	**CO 4**
V	**,yf;fzk;** m) mfj;jpizfs; M) Gwj;jpizfs; ,) jd;tpid> gpwtpid> nra;tpid> nra;ghl;Ltpid thf;fpaq;fs	**10**	**CO 5**

ghlE}y;

1. nghJj;jkpo;> jkpo;j;Jiw ntspaPL> Nf.v];. uq;frhkp fiy kw;Wk; mwptpay; fy;Y}hp (jd;dhl;rp)

ghh;it E}y;fs;

1. *Rg;gpukzpak;*> *r.Nt.* 2012. **gjpnzd;fPo;f;fzf;F E}y;fs;>** kzpthrfh; gjpg;gfk;> nrd;id.
2. *Rg;gpukzpak;;*> *r. Nt.* 2008. **rq;f ,yf;fpak; %yk; KOtJk**;> kzpthrfh; gjpg;gfk;> nrd;id.
3. kiwkiyabfs;> 2005. **FwpQ;rpg;ghl;L Muha;r;rpAiu**. ,uhikah gjpg;gfk;> nrd;id.

4. *Kidth; ghf;aNkhp*> 2008. **tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW.** ghhp epiyak;> nrd;id.

COURSE OUTCOMES (CO)

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

CO 1	vl;Lj;njhif E}y;fs; gw;wp mwpjy;.
CO 2	gj;Jg;ghl;L E}y;fs; gw;wp mwpjy;.
CO 3	mw ,yf;fpaq;fs; top tho;f;if $Wfis czh;j;Jjy;
CO 4	,yf;fpa tuyhw;wpd; Njhw;wk; tsh;r;rpia mwpjy;
CO 5	mbg;gil ,yf;fzj;ij mwpjy;.

Course Prepared by
(Dr. R. Puvitha)

Course Approved by
(Dr. R. Palanivel)
BOS Chairman

<table>
<tr><td>24UCOM401</td><td colspan="2">DSC X: CORPORATE ACCOUNTING - II</td><td colspan="2">SEMESTER – IV</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
To comprehend the accounting protocols involved in business acquisitions and mergers
To provide an overview of different company accounting techniques and procedures.</td></tr>
<tr><td colspan="5">Note: Distribution of marks: Problem 75% and Theory 25%</td></tr>
<tr><td colspan="3">Credits: 5</td><td colspan="2">Total Hours: 60</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Amalgamation - Merger Method - Purchase Method - Absorption and External Reconstruction (Inter Company Investments Excluded).</td><td>12</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Alteration of Share Capital - Conditions for Alteration of Share Capital and Internal Reconstruction - Liquidation - Liquidator’s Final Statement.</td><td>12</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Banking Companies - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit or Loss Account and Balance sheet.</td><td>12</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Holding Companies - Capital and Revenue Profits - Minority Interest - Cost of Control or Capital Reserve - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings and Chain Holdings).</td><td>12</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Accounting Standards – Meaning – Objectives – Need – Accounting Standards in India - Significance - AS 1: Disclosure of Accounting Policies – AS 2: Valuation of Inventories – AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies – AS 9: Revenue Recognition – AS 10: Accounting for Fixed Assets (Theory Only).</td><td>12</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Reddy, T.S and Murthy, A. 2023. Corporate Accounting. [Seventh Edition]. Margham Publications, Chennai</td></tr>
</table>

Reference Books	
1	*Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monik,* 2023. **Advanced Accountancy**. [23rd Edition]. Kalyani Publishers, Ludhiana.
2	*Gupta, R.L and Radhasamy, M.* **2023**. **Advanced Accountancy - Volume II**. [17th Revised]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Examine the accounting process and its effects on the balance sheet when two businesses merge.
CO2	Understand the fundamental requirements for changing the share capital, as well as the liquidation and final winding up statement.
CO3	Recognize the accounting standards for banks and get knowledgeable about the theory and procedures involved in creating the accounts.
CO4	Grasp the ideas behind holding corporations, subsidiaries, and the resulting balance sheet.
CO5	Acknowledge the importance and necessity of Indian accounting standards

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

24UCOM402	**DSC XI: COMPANY LAW**		**SEMESTER – IV**
Course Objectives The course aims • To understand the incorporation and other related issues of company • To know the various intricacies of company management			
Credits: 4			**Total Hours: 40**
UNIT	**CONTENTS**	**Hrs**	**CO**
I	**Companies Act, 2013** – Company Definition - Characteristics - Kinds - LLP -Differences between Public Company and Private Company – Corporate Veil and its Exceptions	**08**	**CO1**
II	**Formation of a Company** - Role of Promoters - Memorandum of Association - Articles of Association - Doctrine of Ultra Vires - Doctrine of Indoor Management - Alteration of Memorandum and Articles of Association.	**08**	**CO2**
III	**Prospectus** - Contents - Statement in Lieu of Prospectus - Consequences of Misstatements in Prospectus - **Shares and Debentures** - Kinds - Differences between Shares and Debentures	**08**	**CO3**
IV	**Company Management** - Appointment, Rights and Duties of Directors - Key Managerial Personal - Qualification - Disqualification - Removal of Directors – **MCA Ministry of Corporate Affairs (MCA) -** Roles and Responsibilities of MCA - Functions of MCA.	**08**	**CO4**
V	**Meeting** - Kinds of Meeting - Notice - Agenda - Minutes - Quorum – Proxy. **Resolution** – Types - **Winding Up** - Types – Procedures.	**08**	**CO5**
Text Book			
1	*Kapoor, N.D.* **2025**. **Company Law**. [1st Edition]**.** Sultan Chand & Sons, New Delhi.		
Reference Books			
1	*Gogna, P.P.S.* **2016**. **A Textbook of Company Law**. [Third Edition]**.** S.Chand & Sons, New Delhi.		
2	*Dr. S.K. Maheshwari, Dr. S.N. Maheshwari* **2021**. **Company Law**. [First Edition]. Himalaya Publications, New Delhi.		
3	*Anurag Agnihotri & Inderjeet.* **2023. Company Law**. [First Edition]. S.Chand & Co. Ltd., New Delhi		

COURSE OUTCOMES (CO)

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

CO1	Understand the Companies Act of 2013 and the idea of a joint stock corporation.
CO2	Use the GEC document to manage the day-to-day operations of the business and the incorporation process.
CO3	List the documents, such as shares and debentures, that a business must create in order to raise capital.
CO4	Acknowledge the process for appointing directors, as well as their responsibilities, authority, and dismissal.
CO5	Emphasize the value of meetings and the decisions that must be made based on business choices and the process to be followed when closing the firm.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

<table>
<tr><td colspan="2">24UCOM403</td><td colspan="1">DSC XII: MODERN BANKING</td><td colspan="2">SEMESTER – IV</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• To secure knowledge on recent trends and developments in banking sector
• To apply the law of banking to various real-life business situations</td></tr>
<tr><td colspan="3">Credits: 3</td><td colspan="2">Total Hours: 40</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Banking System: Origin and Meaning of Banking - Definition - Features of Banks - Evolution of banking - Structure of Indian Banking System - Reserve Bank of India (RBI): Role - Functions - Monetary Policy Tools - Repo Rate - Reserve Repo Rate - Cash Reserve Ratio (CRR) - Statutory Liquidity Ratio (SLR).</td><td>08</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Types of Banks and Banking Services: Meaning - Role - Functions of Commercial Banks - Role and functions of: - Private Sector Banks - Public Sector Banks - Regional Rural Banks (RRBs) - Foreign Banks - Cooperative Banks - Scheduled and Non-Scheduled Banks - Payment Banks - Small Finance Banks.</td><td>08</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Negotiable Instruments: Meaning, - Features - Types - Parties to Negotiable Instruments - Assignment - Promissory Notes - Bills of Exchange – Cheques - Types - Types of Crossing - Endorsement: Definition and Meaning - Types - Dishonour of a Negotiable Instrument - Noting and Protesting.</td><td>08</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Banking: Banker – Customer – Special Types of Bank Customers - Relationship between Banker and Customer. Bank Ombudsman - Function and Role. Know Your Customers (KYC): Meaning, Objectives - Benefits - RBI Norms. Non-Performing Assets: Meaning - Types - Causes - Factors contributing to NPA - Measures to control NPA</td><td>08</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Digital Banking: Meaning - Scope - Evolution - Advantages - Digital Banking Services: Internet Banking - Mobile Banking - Card Payments – UPI – ATM- Digital Funds Transfer (NEFT, IMPS, RTGS) - Mobile Wallets - Payment Apps - Small Finance Banks – Payment Banks - Nature and Concept of Blockchain Technology - Artificial Intelligence in Banking.</td><td>08</td><td>CO5</td></tr>
</table>

Text Book	
1	*Gordon, E. and Natarajan, K.* **2024**. **Banking Theory, Law and Practice**. [Thirtieth Edition]. Himalaya Publishing House, Mumbai.
Reference Books	
1 **2**	*Sundharam, K.P.M. and Varshney, P.N.* **2019**. **Banking Theory, Law and Practice**. [21th Revised Edition]. Sultan Chand & Sons, New Delhi. *Dr. S. Gurusamy*, 2023. **Banking Theory Law and Practice,** [Sixth Edition], Vijay Nicole Imprints Private Limited

COURSE OUTCOMES (CO)

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

CO1	Review the Indian banking system and explain how regulatory agencies control how banks carry out their operations.
CO2	Explains the fundamentals of banking law, how banks and customers interact, and the key provisions of the Negotiable Instruments Act.
CO3	Determine what loans and advances are, as well as the part banks play in providing them to consumers and businesses.
CO4	Recognize the significance of the collecting and paying banker
CO5	Use contemporary banking technology, such as online and mobile banking, and its real-time applications.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-Bos)

24UCSCOAP401	GEC IV: OFFICE AUTOMATION FOR BUSINESS (PRACTICAL)	SEMESTER - IV

Course Objectives

The course aims

- To master the basics of Microsoft Excel, PowerPoint, and Word and to learn how to employ these applications.
- To introduce students to the fundamentals of various Microsoft Office programs.
- To create more proficient in using these software suites within a professional setting.

Credits: 2 **Total Hours: 40**

S.No	Experiment	Hrs	CO
1.	Creating an Auditor's report and perform the following operations: Bold, Underline, Font Size, Style, Background Color, Line Spacing, Spell Check, Alignment, Header & Footer, inserting pages and Page numbers, Find and Replace.	**4**	**1**
2.	Designing an Invoice and Delivery Challan by using Drawing Tool Bar, Word Art, Symbols, Borders and Shading.	**4**	**1**
3.	Preparing a Shareholders meeting letter for ten members using Mail Merge operation.	**3**	**2**
4.	Preparing an annual sales report for your company and perform the following operations: Data Entry, Comments, Total, Average and Ranking by using arithmetic functions and sorting.	**4**	**2**
5.	Preparing Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.	**3**	**5**
6.	Drawing the different type of charts (Line, Pie, Bar, XY and Stock) using Wizard to illustrate year-wise performance of Sales, Purchase and Profit of a company.	**4**	**4**
7.	Preparing a Slide presentation for Marketing your Product.	**3**	**3**
8.	Creating a Manager's Report using Import word document, Insert Excel sheet, Charts and Hyperlink options.	**3**	**2**
9.	Preparing a Presentation about your Department with animation effects.	**3**	**2**
10.	Preparing a Payroll for an Employee of an organization with the following Details:	**3**	**2**

	Employee id, Employee name, Date of Birth, Department Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.		
11.	Creating a form for invoice and display the following information: Price, Quantity and other Descriptions for five products.	**3**	
12.	Generating multiple Reports for the "PRODUCT" database.	**3**	

Reference Books:	
1	*Sergey K. Aityan.* 2020. **Practical Guide to PC and Microsoft Office 365: Word, Excel, PowerPoint**. [First Edition]. Independently Published.
2	*Suraj Kumar Lohani* 2023. **Excel for Finance and Accounting,** [First Edition]. BPB Publications.
3	*Kognet Solutions Inc.* 2008. **PowerPoint Word 2007 in SIMPLE STEPS**. [First Edition]. Dreamtech Press, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Demonstrate the concept of formatting text, table implementations and mail merge in MS Word.
CO2	Demonstrate the basic concept of formula, controls on charts and final accounts concept in MS Excel.
CO3	Prepare slide presentation on components, manger's report and various animation effects in MS PowerPoint.
CO4	Demonstrate the MS Access database on payroll for an employee.
CO5	Create a form for an invoice and multiple reports on product database in MS Access.

Prepared by **Approved by**
(Course Coordinator) **(Chairman-Bos)**

<table>
<tr><td>24UCOSB401</td><td colspan="2">SEC II: INTRODUCTION TO BLOCKCHAIN MANAGEMENT</td><td colspan="2">SEMESTER - IV</td></tr>
<tr><td colspan="5">Course Objectives
The course aims
• To understand the concepts of block chain technology.
• To understand the consensus and hyper ledger fabric in block chain technology.</td></tr>
<tr><td colspan="3">Credits: 2</td><td colspan="2">Total Hours: 20</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>Hrs</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Introduction to Blockchain Technology: Definition and Features - Evolution and History - Key Concepts: Blocks, Nodes, Hashing, Consensus - Types of Blockchain - Benefits and Challenges of Blockchain in Commerce.</td><td>04</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Legal, Regulatory and Ethical Aspects of Blockchain: SEBI, RBI, and Government Guidelines on Blockchain and Cryptocurrencies - Data Protection Laws and Blockchain - Ethical Issues in Blockchain Use - Legal Validity of Smart Contracts.</td><td>04</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Blockchain in Business and Commerce: Use of Blockchain in Supply Chain Management - Blockchain in Banking and Financial Services - Applications in Auditing and Accounting - Role of Blockchain in Reducing Fraud and Enhancing Transparency.</td><td>04</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Cryptocurrencies and Tokenization: Introduction to Cryptocurrencies (Bitcoin, Ethereum, etc.) - Digital Wallets and Exchanges Regulatory Aspects and Legal Framework (overview) - Tokenization of Assets and NFTs - Risks and Volatility in Crypto Markets.</td><td>04</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Future Trends and Career Opportunities: DeFi, DAOs, CBDCs - Blockchain and ESG (Environmental, Social, Governance) - Blockchain Startups and Innovations - Blockchain Certifications and Career Paths - Ethics and Data Privacy Concerns in Blockchain.</td><td>04</td><td>CO5</td></tr>
<tr><td colspan="5">Text Book</td></tr>
<tr><td>1</td><td colspan="4">Narayanan, A., & Sharma, V. (2022). Blockchain for Business and Commerce. Himalaya Publishing House.</td></tr>
</table>

Reference Books	
1	*Singh, S., & Saxena, A*. 2020. **Blockchain Technology and its Applications in Business.** New Delhi: Taxmann Publications.
2	*Bhargava, B., & Krishnamurthy, R.* 2021. ***Blockchain Technology: Applications and Challenges.*** New Delhi: Cengage Learning India.

COURSE OUTCOMES (CO)

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

CO1	Trace the historical development and evolution of blockchain.
CO2	Gain insights into India's regulatory environment involving SEBI, RBI, and government policies related to blockchain and cryptocurrencies.
CO3	Evaluate the technology's role in reducing fraud and enhancing transparency in commercial operations.
CO4	Understand the fundamentals of major cryptocurrencies such as Bitcoin and Ethereum.
CO5	Understand how blockchain supports ESG initiatives through traceability and accountability.

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

24UCONM401	MDC II: BASICS OF GOODS AND SERVICE TAX	SEMESTER - IV

Course Objectives

The course aims

- To understand the applicability of indirect taxes in India
- To familiarize with the calculation and execution of goods and service tax in India

Credits: 2 **Total Hours: 20**

UNIT	CONTENTS	Hrs	CO
I	**Indirect Tax in India –** Introduction – Types of Taxes – Indirect Tax – Meaning – Features – Advantages – Disadvantages - Difference between Direct Tax and Indirect Tax	04	CO1
II	**Introduction to GST** – Evolution of GST in India – Features of GST – Types of GST - Benefits of GST – Drawbacks of GST – Structure of GST – Taxes subsumed in GST	04	CO2
III	**Levy and Collection of Tax** - Supply – Scope of Supply – Composite and Mixed Supplies - Levy and Collection – Composite Levy	04	CO3
IV	**Registration –** Persons Liable to get Registered - Need – Procedure of Registration – GST Forms for Registration and Cancellation	04	CO4
V	**Returns** – Filing of Valid Returns - Types of GST Returns – Penalty for Last Date filings- **Assessment** – Types of Assessment - Provisions of Assessment	04	CO5

Text Book

1	*Dr. R. Parameswaran & CA P. Viswanathan,* 2020. **Indirect Taxes – GST and Customs Law** [First Edition], Kavin Publications, Coimbatore.

Reference Books

1	*Dr. Sonal Babbar,* 2024. **GST & Customs Law**, [7th Revised Edition], Scholar Tech Press.
2	*Balachandran V,* 2023. **Textbook of GST & Customs Law**, [2nd Edition], Sultan Chand & Sons.
3	*Bansal K.M.* 2025. **GST and Customs Law** [12th Edition], Taxmann Publications.

COURSE OUTCOMES (CO)

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

CO1	Recall various concepts relating to Indirect tax regime in India
CO2	Analyze the concept and applicability of GST in businesses
CO3	Recognize the role and functions of goods and service tax council
CO4	Identify the procedure for registration
CO5	Understand the filing of returns and assessment under GST

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

24UVE401	VAC IV: DIGITAL AND TECHNOLOGICAL SOLUTIONS	SEMESTER – IV

Course Objectives

The course aims

- To build familiarity with key digital paradigms.
- To create awareness about the importance and impact of digital technology.
- To impart knowledge of communication and network systems.
- To promote awareness and understanding of e-Governance and Digital India initiatives

Credits: 1 **Total Hours: 15**

UNIT	CONTENTS	Hrs.	CO
I	**Evolution of Digital Systems:** Introduction and Evolution of Digital Systems - Role and Significance of Digital Technology - Information and Communication Technology – Tools.	**3**	**CO 1**
II	**Computer System:** Computer System - Software and its types - Operating systems: Types and Functions. **Problem Solving:** Algorithms and Flowcharts.	**3**	**CO 2**
III	**Communication System:** Principles, Model & Transmission Media. **Internet:** Concepts - Application - WWW - Web Browsers and Search Engines – Messaging - Email and Social Networking.	**3**	**CO 3**
IV	**E-commerce & Digital Marketing:** Basic Concepts – Benefits of E-commerce – Challenges in Digital Marketing. **Computer Based Information System:** Significance and Types.	**3**	**CO 4**
V	**Digital India and e-Governance:** Initiatives, Infrastructure, Services and Empowerment. **Digital Financial Tools:** Unified Payment Interface - Aadhar Enabled Payment System – USSD - Credit / Debit Cards - e-Wallets - Internet Banking - NEFT/RTGS and IMPS - Online Bill Payments and PoS.	**3**	**CO 5**

Text Books

1. *Rajaraman, V.* 2018. **Introduction to Information Technology**, [3rd Edition], PHI Learning private Limited.
2. *Behrouz A. Forouzan,* 2022. **Data Communications and Networking**, [4th Edition], McGrawHill.
3. *Balagurusamy, E.* 2009. **Fundamentals of Computers**, Tata McGraw Hill.

Reference Books
1. *Pramod Kumar, Anuradha Tomar, Sharmila, R.* 2021. **Emerging Technologies in Computing Theory, Practice, and Advances**, [1st Edition], Chapman and Hall/CRC Imprint. 2. *Stuart Jonathan Russell, Peter Norvig*. 2014. **Artificial Intelligence - A Modern Approach**, Pearson Education 3. *Samuel Greengard,* 2021. **Internet of Things**, [Revised and Updated Edition], MIT Press. 4. *Murthy, C.S.V*. 2002. **E-Commerce (Concepts, Models, Strategies),** Himalaya Publishing House. 5. *Judith S. Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman*, 2013. **Big Data for Dummies**, Wiley & Sons-Wiley.

COURSE OUTCOMES (CO)

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

CO 1	Understand digital systems, technology and the effective use of ICT tools.
CO 2	Gain knowledge of computer systems, software, operating systems, and problem-solving techniques.
CO 3	Learn about communication systems, computer networks, the internet, and various online platforms.
CO 4	Know about computer-based information systems, e-commerce, and digital marketing concepts.
CO 5	Gain awareness of Digital India initiatives, e-governance services and digital financial tools.

Course Prepared by	**Course Approved by**
(Dr. S. Nithya)	(Dr. J. Tamilselvan)
Assistant Professor	(BOS Chairman)

24ULS401	AEC II: CAREER COMPETENCY SKILLS - II	SEMESTER – IV

Course Objectives

The course aims

- Analyze the structure and function of English grammar for effective communication in diverse contexts.
- Demonstrate appropriate linguistic expressions and soft skills required for formal and informal interactions.
- Use effective communication techniques for professional speaking, writing, and interactions at the workplace

Credits: 1 **Total Hours: 25**

UNIT	CONTENTS	Hrs.	CO
I	**Advanced Functional Grammar in Context** Tense usage in Professional Settings - Present perfect - Past perfect - Future forms – Conditionals - Reported Speech	**5**	**CO 1**
II	**Professional Communication & Writing** Resume and Cover Letter writing - Writing memos, Meeting minutes	**5**	**CO 2**
III	**Soft Skills** Goal setting: SMART goals, planning and prioritization - Conflict resolution and problem-solving approaches	**5**	**CO 3**
IV	**Speaking Skills for Workplace** Debates - Group discussions	**5**	**CO 4**
V	**Advanced Professional Communication** Business Reports - Proposals	**5**	**CO 5**

Text Books

1. *Biber, Douglas, et al.* 2020. **Longman Grammar of Spoken and Written English**. Pearson Education,
2. *Vickers, Rachel.* 2021. **The Art of Writing a CV: A Practical Guide to Writing a Winning CV and Cover Letter**. [2nd Edition]. Kogan Page.

Reference Book

1. *Eastwood, John*. 2022. **Oxford Practice Grammar: Basic.** [3rd Edition]. Oxford University Press.
2. *Bailey, Stephen*. 2022. **Academic Writing: A Handbook for International Students**. [5th Edition]. Routledge.

COURSE OUTCOMES (CO)

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

CO 1	Identify and apply basic rules of English grammar in everyday communication.
CO 2	Construct clear and well-organized short pieces of writing for different purposes.
CO 3	Demonstrate appropriate social and professional expressions in spoken interactions.
CO 4	Develop effective verbal and non-verbal communication skills for various contexts.
CO 5	Engage in everyday conversations and workplace communication by applying appropriate language and etiquette.

Course Prepared by
(Mr. J. Sibi Chakaravarty)
Assistant Professor

Course Approved by
(Dr. V. V. Malinee)
BOS Chairman

24UCOAL401	ACC I: CUSTOMER RELATIONSHIP MANAGEMENT	SEMESTER – IV

Course Objectives

The course aims

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

Credits: 2

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

Text Book

1	*Dr. K. Govinda Bhat*, 2017. **Customer Relationship Management**, First Edition, Himalaya Publishing House

Reference Books

1	*Alok Kumar Rai*, 2013. **Customer Relationship Management Concept & Cases,** Second Edition, Prentice Hall of India Private Limited, New Delhi.

2	*Mallika Srivastava*, 2016. **Customer Relationship Management**, Vikas Publishing.

COURSE OUTCOMES (CO)

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

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

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

<table>
<tr><td>24UCOAL402</td><td colspan="2">ACC - I
ORGANIZATIONAL BEHAVIOUR</td><td>SEMESTER – IV</td></tr>
<tr><td colspan="4">Course Objectives
The course aims
To use behavioural science theory to diagnose and solve performance issues of individual, group and organizational level
To demonstrate knowledge and dynamic capabilities in managing and leading people, teams, and organizations for sustainable performance</td></tr>
<tr><td colspan="4">Credits: 2</td></tr>
<tr><td>UNIT</td><td colspan="2">CONTENTS</td><td>CO</td></tr>
<tr><td>I</td><td colspan="2">Organizational Behaviour: Meaning – Nature – Objectives – Key Elements – Importance – Disciplines Contributing to OB – Hawthorne Experiments – Models of OB</td><td>CO1</td></tr>
<tr><td>II</td><td colspan="2">Learning – Meaning – Nature – Factors Determining Learning - Theories of Learning – Perception – Definition - Perception Process – Determinants of Perception – Qualities of Perceiver and Perceived</td><td>CO2</td></tr>
<tr><td>III</td><td colspan="2">Personality – Determinants of Personality – Influence of Personality on Behaviour – Personality Development and Different Stages - Personality Theories - Attitude – Nature –Formation - Measurement – Functions - Change</td><td>CO3</td></tr>
<tr><td>IV</td><td colspan="2">Group – Characteristics – Group Formation - Classification – Stages – Group Norms – Factors Influencing Group Cohesiveness - Measurement of Group Cohesiveness - Group Decision Making Process</td><td>CO4</td></tr>
<tr><td>V</td><td colspan="2">Organizational Change and Development – Meaning – Factors Influencing Change – Resistance to Change – Benefits of Resistance - Overcoming the Resistance - Organizational Development – Characteristics – Objectives – Assumptions – Steps– Evolution– Merits and Demerits of Evolution of OD</td><td>CO5</td></tr>
<tr><td colspan="4">Text Book</td></tr>
<tr><td>1</td><td colspan="3">Prasad L.M. 2019. Organisational Behaviour. 6th Revised Edition, Sultan Chand & Sons</td></tr>
<tr><td colspan="4">Reference Books</td></tr>
<tr><td>1</td><td colspan="3">Aswathappa K. 2016. Organisational Behaviour. Himalaya Publishing House.</td></tr>
<tr><td>2</td><td colspan="3">Dr. C B Gupta. 2014. A Textbook of Organisational Behaviour. [Tenth Edition]. S Chand Publishing, New Delhi.</td></tr>
</table>

COURSE OUTCOMES (CO)

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

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

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

24UCOAL403	ACC – I: BUSINESS ETHICS		SEMESTER – IV
Course Objectives The course aims • To impart knowledge on the ethics to be followed in the business • To learn about ethics in consumer protection			
Credits: 2			
UNIT	**CONTENTS**		**CO**
I	**Business Ethics** – Introduction - Meaning – Nature – Five P's of Ethical Power - Approaches to Ethics – Benefits – Scope - Factors Responsible for Ethical and Moral Erosion		**CO1**
II	**Corporate Governance -** Need and Significance – Fundamentals and Principles – Mechanisms for better Governance – Corporate Governance in India - **Corporate Social Responsibility:** Meaning - Need for CSR		**CO2**
III	**Environmental Ethics** - Concept of Sustainable Development – Environmental Pollution – Types and Causes of Pollution – Need for Pollution Control – Approaches to Pollution Control – Steps taken by Government to Control Pollution in India		**CO3**
IV	**Ethics in Workplace** - Importance of Workplace Ethics – Factors Influencing Workplace Ethics – Conflict of Interest – Concepts, Kinds and Managing Conflict of Interest – Discrimination – Forms of Discrimination and Prevention of Job Discrimination. Harassment – Preventing Sexual Harassment – Guidelines for Managing Ethics in the Workplace		**CO4**
V	**Ethics in Marketing and Consumer Protection** - Need for Ethical Behaviour in Marketing – Ethical Issues in Marketing – Advertising Ethics – Code of Conduct for Advertising – Consumer Rights – Need for Consumer Protection – Methods of Consumer Protection and Consumer Protection Act 1986.		**CO5**
Text Book			
1	*A C Fernando, K P Muralidheeran, E K Satheesh*. 2019. **Business Ethics: An Indian Perspective**. [Third Edition]. Pearson Education.		
Reference Books			
1	*Dr. Anand Singh*. 2021. **Business Ethics and Indian Value System**. Himalaya Publications.		
2	*Rajiv, K. Mishra*, 2025. **Business Ethics**. [First Edition]. Rupa & Co., New Delhi.		

COURSE OUTCOMES (CO):

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

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

MAPPING

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

H-High; M-Medium; L-Low

Prepared by
(Course Coordinator)

Approved by
(Chairman-BoS)

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 secures 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/Activities	: 5 Marks
Internal Examinations	: 15 Marks
Total	: 25 Marks

PRACTICAL

The candidate shall be declared to have passed the Examination, if the candidate secures 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. AEC: CCS (100% Internal Evaluation)
CCS Internal Marks Distribution (CA- Total Marks: 100)

Attendance	: 10 Marks
Assignment/ Listening/ Speaking	: 50 Marks (Assignments Compulsory)
Class Test	: 40 Marks (2 Test Compulsory)
Total	: 100 Marks

The candidate shall be declared to have passed the examination if he / she secures at least 40 Marks for UG Programme and at least 50 Marks for PG Programme, out of a total of 100 Marks.

3. QUESTION PAPER PATTERN AND MARK DISTRIBUTION

THEORY

Question Paper Pattern and Mark Distribution (For 75 marks)

1. PART – A (10 x 1 = 10 Marks)

Multiple-Choice Questions

Answer ALL questions

Two questions from each UNIT

2. PART – B (5 x 7 = 35 Marks)

Answer ALL questions

Either or type

One question from each UNIT

3. PART – C (3 x 10 = 30 Marks)

Answer ANY THREE questions Open

Choice – 3 out of 5 questions

One question from each UNIT