# B.COM., GENERAL

# **SYLLABUS**

# FROM THE ACADEMIC YEAR 2023-2024

**ALAGAPPA UNIVERSITY, KARAIKUDI – 630 003** 

### **Contents**

- i. PO and PSO Description
- ii. UG Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
  - 1) Course Lesson Box
  - 2) Course Objectives
  - 3) Units
  - 4) Learning Outcome
  - 5) Reference and Text Books
  - 6) Web Sources
  - 7) PO & PSO Mapping tables

#### **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.

TANSCHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME										
Programme:	B.Com General									
Programme Code:										
Duration:	UG - 3 years									
Programme Outcomes:	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; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.  PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.  PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of nonfamiliar 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; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.  PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and 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									

a variety of relevant information sources; and use appropriate software for analysis of data.

**PO 11 Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

**PO 12 Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability toembrace 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 demonstratingthe 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.

**PO 14:** Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

**PO 15: Lifelong learning:** Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

#### Programme Specific Outcomes:

#### PSO1 – Placement:

To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.

#### **PSO 2 - Entrepreneur:**

To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations

#### **PSO3 – Research and Development:**

Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.

#### **PSO4 – Contribution to Business World:**

To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

#### **PSO 5 – Contribution to the Society:**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit

METHODS OF EVALUATION										
Interna	Continuous Internal Assessment Test									
1	Assignments / Snap Test / Quiz	25 Marks								
Evalua	Seminars									

tion	Attendance and Class Participation	
Extern	End Semester Examination	75 Marks
al		
Evalua		
tion		
	Total	100 Marks
	METHODS OF ASSESSMENT	
Remem	Thelowestlevelofquestionsrequirestudentstorecall	informationfromt
bering	hecoursecontent	
(K1)	<ul> <li>Knowledgequestionsusuallyrequirestudentstoiden thetextbook.</li> </ul>	tifyinformationin
Underst	Understandingoffactsandideasbycomprehending	gorganizing,com
anding	paring,translating,interpolatingandinterpretinging	ntheirownwords.
(K2)	<ul> <li>Thequestionsgobeyondsimplerecallandrequirest edatatogether</li> </ul>	udentstocombin
Applica		aconceptlearnedi
tion	ntheclassroom.	
(K3)	Studentsmust usetheir knowledgetodetermineae	
Analyzo (K4)	<ul> <li>Analyzingthequestionisonethatasksthestudentste ethingintoitscomponentparts.</li> </ul>	obreakdownsom
	Analyzingrequiresstudentstoidentifyreasonscaureachconclusionsorgeneralizations.	sesormotivesand
Evaluat e (K5)	• Evaluation requires an individual to make something.	ke judgment on
	• Questions to be asked to judge the value of an work of art, or asolution to a problem.	idea,a character, a
	<ul><li>Studentsareengagedindecision-makingandprobl</li><li>Evaluationquestionsdonothavesinglerightanswe</li></ul>	_
Create	Thequestions of this category challengest udents to get a second control of the control of	getengagedincre
(K6)	ativeandoriginalthinking.	
	<ul> <li>Developingoriginalideasandproblemsolvingskills</li> </ul>	

#### **Highlights of the Revamped Curriculum:**

- > Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- > The General Studies and Statistics based problem solving skills are included as mandatory components in the 'Training for Competitive Examinations' course at the final semester, a first of its kind.
- > The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- ➤ The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- ➤ The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- ➤ Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- > State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

Value additions in the Revamped Curriculum:

	tions in the Revamped Cui	
Semester	Newly introduced	Outcome / Benefits
	Components	
I	Foundation Course	Instil confidence among students
	To ease the transition of	Create interest for the subject
	learning from higher	J
	secondary to higher	
	education, providing an	
	overview of the	
	pedagogy of learning	
	abstract Statistics and	
	simulating mathematical	
	concepts to real world.	
I, II, III,	Skill Enhancement	Industry ready graduates
IV	papers (Discipline	Skilled human resource
	centric / Generic /	• Students are equipped with essential skills to make
	Entrepreneurial)	them employable
		Training on Computing / Computational skills
		enable the students gain knowledge and exposure
		on latest computational aspects
		Data analytical skills will enable students gain
		internships, apprenticeships, field work involving
		data collection, compilation, analysis etc.
		• Entrepreneurial skill training will provide an
		opportunity for independent livelihood
		• Generates self – employment
		Create small scale entrepreneurs
		Training to girls leads to women empowerment
		• Discipline centric skill will improve the Technical
		knowhow of solving real life problems using ICT
		tools
III, IV, V	Elective papers-	Strengthening the domain knowledge
& VI	An open choice of topics	Introducing the stakeholders to the State-of Art
	categorized under	techniques from the streams of multi-disciplinary,
	Generic and Discipline	cross disciplinary and inter disciplinary nature
	Centric Centric	
	Centric	• Students are exposed to Latest topics on Computer
		Science / IT, that require strong statistical
		background
		• Emerging topics in higher education / industry /
		communication network / health sector etc. are
		introduced with hands-on-training, facilitates
		designing of statistical models in the respective
		sectors
IV	DBMS and Programming	• Exposure to industry moulds students into solution
	skill, Biostatistics,	providers
	Statistical Quality	Generates Industry ready graduates
	Control, Official	Employment opportunities enhanced
	Statistics, Operations	- Employment opportunities emidiced
	Research	
II year	Internship / Industrial	Practical training at the Industry/ Banking Sector /
II year	memomp / mausurar	Practical training at the Industry/ Banking Sector /

Vacation activity	Training		Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.
V Semester	Project with Viva – voce	•	Self-learning is enhanced Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Introduction of Professional Competency component	•	Curriculum design accommodates all category of learners; 'Statistics for Advanced Explain' component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers; 'Training for Competitive Examinations' –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.
Extra Cre		•	To cater to the needs of peer learners / research
For Adva degree	nced Learners / Honors		aspirants

Skills	acquired	from	Knowledge,	Problem	Solving,	Analytical	ability,	Professional
the Co	urses		Competency,	Profession	nal Commi	unication and	d Transfe	rrable Skill

### ALAGAPPA UNIVERSITY, KARAIKUDI NEW SYLLABUS UNDER CBCS PATTERN (w.e.f.2023-24) B.COM PROGRAMME STRUCTURE

Sem.	Dant	Course	Courses	Title of the Doney	T/P	Cr.	Hours/	Max. Marks			
	Part	Code	Courses	Title of the Paper			Week	Int.	Ext.	Total	
	т	2311T	T/OL	தமிழ் இலக்கிய வரலாறு-l	T	3	6	25	75	100	
	Ι			/Other Languages -I							
-	II	2312E	Е	General English-I	Т	3	6	25	75	100	
	11	23BCO1C1	CC-I	Financial Accounting I	T	5	5	25	75	100	
		23BCO1C1 23BCO1C2	CC-II	Principles of Management	T	5	5	25	75	100	
I	III	23BCOTC2	Generic	Allied – I	T	3	4	25	75	100	
	111		Elective	Economics/BBA/Tamil/History/	1		"	23	'3	100	
			( Allied)	B.Com CA							
-		23BCO1S1	SEC –I	IT Skills for Employment	T	2	2	25	75	100	
	IV	23BCO1FC		Fundamentals of Office	Т			25	75	100	
			FC	Management		2	2				
				Total		23	30	175	525	700	
	т	2321T	T/OI	தமிழ் இலக்கிய வரலாறு-2	T	_		2.5	7.5	100	
	I		T/OL	/Other Languages-II		3	6	25	75	100	
-	II	2322E	Е	General English-II	Т	3	6	25	75	100	
-		23BCO2C1	CC-III	Financial Accounting II	T	5	5	25	75	100	
		23BCO2C2	CC-IV	Business Law	T	5	5	25	75	100	
II	III		Generic	Allied - II	Т						
11			Elective	Economics/BBA/Tamil/History/		3	4	25	75	100	
			( Allied)	B.Com CA							
	IV	23BCO2S1	SEC –II	Small Business Management	T	2	2	25	75	100	
		23BCO2S2	SEC-III	Employability Skills	T	2	2	25	75	100	
			NMC	Naan Mudhalvan Course	T	2	<u> </u>	<mark>25</mark>	<mark>75</mark>	100	
				Total		23	30	175	525	700	
	I	2331T	T/OL	தமிழக வரலாறும் பண்பாடும்	T	3	6	25	75	100	
Ļ				/Other Languages-III							
-	II	2332E	Е	General English-III	T	3	6	25	75	100	
		23BCO3C1	CC-V	Corporate Accounting I	T	5	5	25	75	100	
		23BCO3C2	CC-VI	Company Law	T	5	5	25	75	100	
III	III		Generic Elective	Allied – III Economics/BBA/Tamil/History/	Т	3	4	25	75	100	
	111		( Allied)	B.Com CA		)	4	23	/3	100	
		23BCO3S1		Leadership and Team	T					+	
		23800381	SEC-IV	Development	•	2	2	25	75	100	
ŀ	IV	233AT/	SEC-V	Adipadai Tamil/Management	Т	_		25	75	100	
		23BCO3S2		Information System		2	2				
				Naan Mudhalvan Course	T	2	-	25	75	100	
				Total		23	30	175	525	700	
	т	2341T	T/OI	தமிழும் அறிவியலும் /Other	T	2	(	25	75	100	
	Ι		T/OL	Languages -IV		3	6	25	75	100	
	II	2342E	Е	General English – IV	T	3	6	25	75	100	
Ī		23BCO4C1	CC-VII	Corporate Accounting II	T	4	4	25	75	100	
IV		23BCO4C2	CC-VIII	Principles of Marketing	T	4	4	25	75	100	
1 4	III		Generic	Allied – IV	T	<u> </u>	<u> </u>		'-	100	
			Control		1		1		I	1	
			Elective	Economics/BBA/Tamil/History/		3	4	25	75	1 100 ⋅	
			Elective ( Allied)	Economics/BBA/Tamil/History/ B.Com CA		3	4	25	75	100	

		234AT/ 23BCO4S2	SEC -VII	Adipadai Tamil/Computer Networks	T	2	2	25	75	100
		23BES4	E.V.S	Environmental Studies	T	2	2	25	75	100
			NMC		T	2	-	25	75	100
				Total		23	30	200	600	800
		23BCO5C1	CC-IX	Cost Accounting I	T	4	5	25	75	100
		23BCO5C2	CC-X	<b>Banking Law and Practice</b>	T	4	5	25	75	100
		23BCO5C3	CC-XI	Income Tax Law and Practice I	T	4	4	25	75	100
	III	23BCO5C4	CC-XII	Auditing and Corporate Governance	T	4	4	25	75	100
		23BCO5E1 /23BCO5E 2	DSE-I	Financial Management (Or) Indirect Taxation	T	3	5	25	75	100
		23BCO5E3 /23BCO5E 4				3	5	25	75	100
		23BVE5		Value Education	T	2	2	25	75	100
	IV	23BCO5I		Summer Internship/Industrial Training		2	-	25	75	100
				Naan Mudhalvan Course	T	2	-	25	75	100
				Total		26	30	200	600	800
		23BCO6C1	CC-XIII	Cost Accounting – II	Т	4	6	25	75	100
		23BCO6C2	CC-XIV	Management Accounting	T	4	6	25	75	100
		23BCO6C3	CC-XV	Income Tax Law and Practice II	T	4	6	25	75	100
VI		23BCO6E1 /23BCO6E 2	DSE-III	Entrepreneurial Development (Or) Computer Application in Business	T	3	5	25	75	100
		23BCO6E3 /23BCO6E 4	DSE-IV	Logistics and Supply Chain Management (Or) Spreadsheet for Business	T	3	5	25	75	100
			_	Extension Activity		2		-	-	
		23BCO6S1		General Awareness for Competitive Examination	T	2	2	25	75	100
			NMC	Naan Mudhalvan Course	T	2	-	25	75	100
				Total		22	30	150	450	600
				Grand Total		140+ 10		1075	3225	4300

- T/OL-Tamil/Other Languages,
   E English
   CC-Core course
   Generic Elective (Allied)

- > SEC-Skill Enhancement Course
- > DSE Discipline Specific Elective

### $\underline{FIRST\ YEAR-SEMESTER-I}$

CORE - I

<u>CORE – I</u> FINANCIAL ACCOUNTING I												
Subjec	.+				r I	NANCIAL AC	Inst.	r <b>1</b>	Mark	· ·		
Code		L	T	P	S	Credits	Hours	CIA	Externa			
23BCO1		Т			5	5	25	75	100			
200001	Learning Objectives											
LO1	To u	nder	stano	d the ba	asic ac	counting con	•	standards.				
LO2						ulating busin						
LO3	To fa											
LO4						lculating pro						
LO5	claims.											
	sites:	: Sho	ould	have s	tudied	Accountan	cy in XII S	Std				
						Content				No. of Hours		
Unit I	Fin Acc Sub Rec	coun sidi	es, Basic ecounts— Errors — t — Bank	15								
Unit II	Fin Fin Exp	al A al A pend	Revenue and Loss	15								
Unit III	Account and Balance Sheet with Adjustments.  Depreciation and Bills of Exchange  Depreciation - Meaning - Objectives - Accounting Treatments Types - Straight Line Method - Diminishing Balance method Conversion method.  Units of Production Method - Cost Model vs Revaluation  Bills of Exchange - Definition - Specimens - Discounting of Bill - Endorsement of Bill - Collection - Noting - Renewal								nethod –	15		
Unit IV	Retirement of Bill under rebate  Accounting from Incomplete Records – Single Entry System Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.									15		
Unit V	Royalty and Insurance Claims  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.  Insurance Claims – Calculation of Claim Amount-Average clause (Loss of Stock only)									15		
	_		_		ī	OTAL				75		
THEOR	Y 20°	% &	PR	OBLE	M 80%	<b>6</b>						
CO						Cour	se Outcom	ies				
CO1	Rem	emb	er th	e conc	ept of 1	rectification	of errors ar	nd Bank rec	conciliation	n 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	CO5 Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.										
	Textbooks										
1.	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.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1										
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting										
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html										

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAG E	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

### <u>FIRST YEAR – SEMESTER – I</u> CORE – II

						<u>Cori</u>	E – II					
						PRINCIPLES	OF MANAG	EMENT				
Subject	Codo	L	Т	P	S	Credits	Inst.		Mai	rks		
Subject	Coue	L	1	Г	3	Credits	Hours	CIA	External		Total	
23BCO1	.C2		T			5	5	25	75		100	
						Learnin	ig Objectiv	es				
LO1												
LO2									king			
LO3	1 0											
LO4	To ga	in kn	owle	dge a	about t	he various co	omponents	of staffing				
LO5	To en	able	the st	uder	nts in u	nderstanding	g the contro	l technique	es of manage	ement		
Prerequ	isites:	Shou	ıld ha	ve s	tudied	l Commerce	in XII Sto	l				
						Con	tents				No. of Hours	
	Intr	oduc	tion t	to M	anage	ment						
	Mea	ning-	- Def	initi	ons –	Nature and	d Scope -	Levels of	f Managem	ent –		
	Impo	ortan	ce - ]	Man	ageme	nt Vs. Adm	inistration	- Manage	ment: Scien	ice or		
Unit I	Art -	-Evo	lution	of I	Manag	ement Thoug	ghts – F. W	. Taylor, H	Ienry Fayol,		15	
	Peter	eter F. Drucker, Elton Mayo - Functions of Management - Trends and										
	Chal	leng	es o	f M		ment. Mana						
	Resp	onsi	bilitie	s.								
	Plan	ning	5									
		Planning – Meaning – Definitions – Nature – Scope and Functions –										
Unit II	Importance and Elements of Planning – Types – Planning Process - Tools											
Omt II		and Techniques of Planning - Management by Objective (MBO). Decision										
		Making: Meaning – Characteristics – Types - Steps in Decision Making –										
	Fore											
	Org											
						Nature and S						
						Informal O						
Unit III						Meaning					15	
				Resp	onsib	ility – Centra	ılization an	d Decentra	ılization – Sp	oan of		
	Man	agen	nent.									
	Staf			~		20.00 =	00' -	-	•. =			
						Staffing- St						
Unit IV						rn Recruitm					15	
	Test- Interview— Training: Need - Types— Promotion—Management Games— Performance Appraisal - Meaning and Methods — 360 degree Performance											
										nance		
	Appi	raisa	1 – W	ork 1	rom F	Iome - Mana	ging work	irom Hom	ie [WFH].			

	D'	
Unit V	Directing  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision.  Co-ordination and Control  Co-ordination – Meaning - Techniques of Co-ordination.  Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
	Course Outcomes	
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organiz	ation.
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the manager	ment.
	Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, N	lew Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, N	ew Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noid	a.
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 New Delhi.	Publications,
	Reference Books	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chenna	ai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultar Sons, New Delhi.	n Chand and
3	Grifffin, 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 Ma Boston The Harvard Business School Press, India.	nagement.
NOTE:	Latest Edition of Textbooks May be Used	
	Web Resources	
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

# SEC-I

			1	T SKI	ILLS FOR I	EMPLOYN	MENT							
Subjec	et T	I T P S Credits Inst. Marks												
Code			1	3		Hours	CIA	External						
23BCO1	S1	T			2	2	25	75	100					
					Learning C									
LO1					ents of comp									
LO2					l its terminol									
LO3				•	safety and so	•								
Prerequ	isites: S	hould ha	ave s	tudied	l Commerce		<u>1</u>		NI. CII					
	Pagia	of Com	autor	notur	Conten ork – Moden		ritah Drida		No. of Hours					
Unit I	- Wi-	-Fi- Blue	toot ed of	h. Intr f Oper	oduction to Sources –	Free and o	open sourc	e software	6					
Unit II	docur Form	nents – atting the	Use text	of sh Fine	processing – nortcuts – C d and replace page number	Creating an e – Drawing	d Editing g Table- Pa	of text – age layout-	6					
Unit III	works Introd prese	Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart.  Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc.												
Unit IV	Spoke	en – Tute	orial	org) -	ites (MOOC - Video tutor tion Commis	rials – Step	to use G	overnment	6					
Unit V	Troja	n Horse rity Mea	, Sp	am, N	(Digital Fo Malware, Ac yber crime	dware, Spy	yware, Sn	ooping) –	6					
		·			Total				30					
					Course O									
CO1	Skills t	o work e	ffici	ently v	vith windows	s, word, exc	cel, Powerl	Point presen	tation.					
CO2	Skills t	o use int	ernet	for va	rious purpos	se with safe	and secure	e.						
					Reference	e Books								
1		B.Agarw han (1 au			Mirani, Com	puter Funda	amentals –	Publisher:	Nirali					
2	Adesh	K. Pande	ey, Ir	ternet	fundamenta	ls.								
3	James	James KL, The Internet : A users guide												
4	Jaago	Гееns, Су	yber	Safety	for Everyon	e – BPB Pu	ublications							
5	Mike N	Ac Grath	and	Micha	el, office 20	16 in Easy	Steps, BPE	3 Publication	ns					

### **Foundation Course**

			FU	INDA	MENT	ALS OF O		NAGEM	ENT				
Subje													
Code		L	1	r	3	Credits	Hours	CIA	External	Total			
23BCO1	IFC		T			2	2	25	75	100			
						Learning C	bjectives						
LO1	To	under	stan	d the E	lement	s of Office I	Managemen	ıt					
LO2						f an office a		r					
LO3						method of f							
Prerequ	isites	ites: Should have studied Commerce in XII Std											
						Conte				No. of Hours			
TT		Office Management – Meaning – Elements of Office Management – Functions of Office Management.											
Unit I	1	uncu	.0113 (	01 0111	cc iviai	iagement.				0			
Unit II	. (	Office organisation – Definition, Characteristics and steps – Types											
Onit 11	of organisation – Functions of an office administrator.												
***						ment – Imp							
Unit III	- 1			ion and ing de		gement of fi	les – Mode	rn metnoa	of filing –	6			
	(					- Correspo	ondence a	nd report	writing -				
Unit IV						nunication a			8	6			
						g, Principles			nsidered in				
Unit V	d	lesign	ing o	office i	forms –	types of rep	ort writing			6			
						Tota	1			30			
	ı					Course O	utcomes						
CO1	Skil	Skills to work efficiently with report writing											
CO2	Skil	Skills in designing various office forms											
						Reference	e Books						
1	Fun	dame	entals	s of Of	fice M	anagement –	by J.P. Ma	hajan.					
2	Off	ice M	anag	gement	– by S	.P.Arrora							
3	Off	Office Management – R.S.N.Pillai & Bagavathi – S.Chand.											

# FIRST YEAR – SEMESTER - II CORE – III

					FINA	<u>CORE</u> NCIAL ACCO								
Subj	oct						Inst.		Ma	rks				
Coc		L	T	P	S	Credits	Hours	CIA	1	ternal	Total			
23BCO			Т			5	5	25		75	100			
20200		1		l	I.	earning Obj				7.0				
	T1	_41	4	1.1.		0 0			1.					
LO1						epare differer		accounts su	icn					
LO2						ments Syster on of expense		artmental :	20001	inte				
LUZ						bout partners					n and			
LO3	retire			ucistan	iuiiig a	ioout partifers	siiip accour	its iciating	io At	111115510	ii aiiu			
				vledge	to the	learners rega	rding Partr	nership Acc	ounts	s relatir	າອ			
LO4				of firm		100111012 1080			0 0,110		-5			
LO5						of internation	nal account	ing standar	ds					
	•			_		d Accountan								
•						Contents	-			No. of	f Hours			
	Н	lire ]	Purc	hase a	nd Ins	stalment Sys	tem							
Unit	r H	Iire I	Purch	ase Sy	stem -	<ul> <li>Accounting</li> </ul>	g Treatmen	t – Calcula	tion	1	15			
Unit .	0					and Repos					13			
						alment Syster		tion of Pro	fit					
						ental Accoun								
						ranches: Acc								
	1 -					ebtors syster								
Unit I	Unit II Wholesale Profit and Retail Profit – Independent Branches								]	15				
	,	(Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at												
	I			ion oi lling Pi	-	ises – Inter-	Departmen	itai Transie	er at					
				in Acc		T								
	р					-Admission	of a Partne	er – Treatn	nent					
Unit I						on of Hidden				1	15			
						artner.	00041111							
				ip Acc										
						ership - M	ethods -	Settlement	of					
	A	ccoi	ınts l	Regard	ing Lo	osses and As	sets – Real	ization acco	ount					
Unit I	v   -	Tre	atme	nt of	Goodv	vill – Prepar	ation of B	alance She	et -	1	15			
Unit						insolvent -					13			
						r Vs Murra								
	I					Distribution	– Surplus (	Capital Met	hod					
				m Loss										
			ıntin	g Sta	ndard	s for finan	cial report	ting (The	eory					
		nly)	4:	1 т	T	6 Eine - 1 1 6	(4-4	C II . T	3 - 1					
	I	-				f Financial S								
Unit \		I A		nung	Sianda	ards - Deve in	nopment (		tıng ndia	1	15			
		tand Lole	arus of	IFR	<b>S</b> _ T	FRS Adop	tion ve	Converge						
						in India- Ind		_						
	I	_				AS and IFR		mnouncil	<i>-</i> 111 -					
		11101	31100	55000	-11 111G	TOTAL	~-			-	75			
THEO	RY 20	% &	. PR	OBLE	MS 80					ı				
	<b>-</b> •													

	Course Outcomes
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
	Textbooks
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
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.
	Reference Books
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE	Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

	THE TROCKENINE STEETING OF TOOMES										
	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

### FIRST YEAR – SEMESTER – II

### CORE-IV

						BUSINESS I							
Subjec	et	т	т	D	S	Credits	Inst.		Ma	arks			
Code		L	T	P	3	Creatts	Hours	CIA	Ex	ternal	Total		
23BCO2	C2		T			5	5	25		75	100		
						earning Obj							
LO1		knov tract		nature	and o	bjectives of I	Mercantile	lawand the	e ess	entials o	of valid		
LO2	То	gain	knov	vledge	on pe	rformance co	ntracts						
LO3		o be acquainted with the rules of Indemnity and Guarantee											
LO4		o make aware of the essentials of Bailment and pledge											
LO5						ons relating t							
Prerequi	sites	: Sho	ould	have s	tudie	d Commerce	in XII Sto	d					
						Contents				No. of	Hours		
Unit I	of Acc Cor	ian Vali epta	Contid Cance	ontract — Con	<b>Act 18</b> t, Cla sidera	<b>72:</b> Definitionssification of tion— Capa bject— Cont	of Contrac city to Co	et, Offer a entract – F	and ree	1	15		
Unit II	Mea Joir Rec Bre	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15				
Unit III	Cor Sur	trac ety's	t of Lia	Indemi	nity ar Kind	nd Guarant nd Contract ( ls of Guara	of Guarant			1	15		
Unit IV	Bai Bai Clas Bai	lmen lmen ssific	nt and the cation of the catio	d Pled d Pled n of B w of	l <b>ge</b> lge – ailmer Pledg	Bailment – nts, Duties a e – Meaning Rights of Pay	nd Rights g – Essen	of Bailor a tials of Va	and	1	15		
Unit V	Def Cor Proj	inition itract perty ners	on o t of	Sale - Contra	tract of Concets in	of Sale – For Sale – For Sale volving Seaties of buyer	Warranties Routes -	- Transfer Sale by N	of on-	1	15		
						TOTAL				7	75		
						Course Out							
CO1						d significanc							
CO2						nd exceptions		Contract A	ct.				
CO3						demnity and							
CO4						on relating to							
CO5	Exp	lain	the v	arious	provi	sions of Sale	of Goods A	Act 1930					

	Textbooks
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
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 Saravanavel, 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	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

			1100	IXAIVII	TIL DI		c o c i	COM			
	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAG E	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

SEC-	II					SMALL BUSI	NESS MAN	AGEMEN	Γ							
Subject c	ode	L	T	P	S	Credits	Inst. Marks Hours CIA External T									
							Hours	CIA								
23BCO25	<u>81</u>		T			2	2	25	75	1	100					
TD 1	, 1,1	11	,		1 '	Learning Obj		11'1'	11 1		•					
		_	-			frastructural su		ablishing a	small scale	enterp	rises					
						small enterpris	e									
Prerequi	site: Sn	ouia n	ave st	uaiea C	omme	erce in XII Std Contents				No. o	of Hours					
	Small	Scale	enterr	rices	An Intr	oduction and o	verview De	finition Sci	one	110. 0	6					
						ntages of smal					U					
						tries – Efforts										
Unit I	_					p, the history			_							
	role			reneur					encies in							
						nd future of en		, ,	110100 111							
						tructure for s			velopment		6					
		•				small enterpi										
Unit II						agencies and										
	Mean	ing of	f entr	eprene	ur, the	skills requir	ed to be a	an entrepre	eneur, the							
						s, and role mod										
						enterprises-op					6					
						for SSE-Choic		~								
Unit III			_			all enterprise-	-		-							
						izational frame	work-Busin	ess ideas, r	nethods of							
						y recognition										
						rprise – Financ					6					
TT *4 TT 7	-		_			n SSE – Mark										
Unit IV						ancing, types										
	_				irities,	Determining id	ieai debt-equ	iity mix, an	d Ilnanciai							
		itions a			and a	rowth strategi	ec _ Mana	gement no	erformance		6					
						rth and stab					U					
						y enterprises–I		_								
Unit V						Succession as										
	_	poner				s Internal A										
						ourse during the			1 3							
											30					
						Course	Outcomes				-					
	The s	tudent	shoul	d be ab	le find	out a suitable i	dea for start	ing a small	enterprise							
	The s	tudent	shoul	d be ab	le to vi	sualize the imp	ortance of si	mall scale								
				nomic		_										

	Reference Books										
1	1 MathurS.P.(1979)Economicsofsmall-scaleindustries.										
2	2 Siropolis.(1986)EntrepreneurshipandsmallBusinessManagement										
3	VasantDesai.(1979)Organizationandmanagementofsmallscaleindustries.										

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

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

		_						Inst. Hours		Marl	KS
Subject Code	Subject Name Subject Name L T P O								CIA	External	Total
23BCO2S2	EMPLOYABILITY SKILLS	2	2	25	75	100					
	Course										
C1	To learn about the employability										
C2	To understand dimensions of tas										
C3	To study on critical problem-sol	ving technic	ques	8							
C4	To develop employability skills	. 1.	11								
C5	To understand the logical and rea		lls								
	SYL	LABUS					N.	I o of		Com	<b>M</b> CO
	Details							lo. of lours	(	Cou Objec	
	INTRODUCTION TO EMPLO	OVARILIT	ΓV 9	SKI	T.I.	S	11	loui s	+	Jujec	uves
UNIT I	Meaning – Definition – Hard ski			<b>J1</b> 11		S		6		C1	
	Skills –Employability skills.										
	UNPACKING EMPLOYABIL	ITY SKIL	LS								
UNIT II	Embedded employability skills -			f				6		$C_2$	2
	Competency – Task skills –Task										
	INTER – RELATIONSHIPS (	)F EMPL(	<b>OY</b> A	<b>ABI</b>	LI	ΓY					
	SKILLS							_			
UNIT III	Communication – Team work –	_	ъ.					6		C3	3
	Problem solving – Initiative and	Enterprise	– PI	ann	ıng						
	and Organizing.										
UNIT IV	RESUME WRITING	uma Mada	-1 (E	Zazon		-)		6		$C^2$	ļ
UNIT V	Meaning – Features of good resu Arithmetic and Logical Reason							6		C5	
UIVII V	Total	ing okins	_ 112.	ACIO	CISC	•		30		<u> </u>	,
		Outcomes	<u> </u>					50			
Course											
Outcomes	On completion of this course, stu	idents will;									
CO1	Acquire employability skills							PC	04, PC	06, PC	<b>)</b> 7
CO2	understand dimensions of task or	riented skill	ls							)6, PC	
CO3	study on critical problem-solving									06, PC	
CO4	develop employability skills									)6, PC	
CO5	understand the logical and reason	ning skills						PC	04, PC	06, PC	<b>)</b> 7
	Read	ling List									
1.	https://www.jobjumpstart.gov.au/ar	ticle/what-ar	re-ei	mplo	oyal	oility	-skil	<u>ls</u>	-		-
2.	https://www.simplilearn.com/why-a					imp	ortan	ıt-artic	le		
3.	https://blog.hubspot.com/marketing		_								
4.	https://www.indeed.com/career-adv			o/em	ıplo	yabi	lity-s	<u>skills</u>			
	References Books										
	1. Soft Skills, Dr. K. Alex										
2.	Winning Interview Skills, Complied & Edited by J.K. Chopra.										
3.		A Modern Approach to Verbal and Non- Verbal Reasoning, R. S. Aggarwal.									
4.	Fafinski, S., Finch, E. (2014). Employability Skills for Law Students. United Kingdom: OUP Oxford.										
5.	Trought, F. (2017). Brilliant Em	ployability	Skil	lls:	Hov	w to	Star	nd Ou	t fron	n the (	Crowd

	in the Graduate Job Market. United Kingdom: Pearson Education Limited.
6.	Chaita, M. V. (2016). Developing Graduate Employability Skills: Your Pathway to Employment. United States: Universal Publishers.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1				3		3		
CO 2				3		3		
CO 3		2		3		3		
CO 4				3	2	3	1	
CO 5				3		3		

### SECOND YEAR – SEMESTER - III

CORE - V

						CORPORATI	E ACCOUNTING	I		
Subject	t Codo	L	Т	P	S	Credits	Inst. Hours		Marks	
Subjec		L		Г	3			CIA	External	Total
<b>23BCO3C</b> 1			T			5	5	25	75	100
I 01	Т 1	4 1	1	4 41	1		g Objectives	:'4' £ C1		
LO1							nentand Underw Act regarding Iss			nce
LO2	shares an	id deb	entu	ıres		•			•	
LO3	2013						ancial statement			oanies Act
LO4							uation of Goody			
LO5							tional financial r		ard (IFRS)	
Prerequisit	te: Should	l have	e stu	die	d Fi		ounting in I Yes	ar		NT C
						(	Contents			No. of
	Issue of	Char	06							Hours
				Pret	minr	n - Discount	- Forfeiture - R	eissue – Pro-r	ata Allotment	15
Unit I							Underwriting o			
		_					Underwriting.			
							hares & Deben	tures		
							Provisions of			
			leser	ve -	– M	inimum Fres	sh Issue – Reder	mption at Par,	Premium and	
<b>Unit II</b>	Discount									15
							- Meaning -			
						-	rket includes Ex	Interest and (	Jum Interest -	
	Sinking I Final Ac			sım	eni	vietnoa.				
				a1 Δ	cco	ints – Form	and Contents of	Financial State	ements as Per	
Unit III							Part I Form of I			15
				•			rtaining Profit fo			
	Valuatio						<u> </u>	<u> </u>		
	Valuation	n of C	Good	lwil	1 – 1	Meaning – N	leed for Valuati	on of Goodwil	ll – Methods of	
Unit IV	Valuing	Good	lwill		Ave	rage Profit -	- Super Profit -	- Annuity and	d Capitalisation	15
Unitiv	Method.									
							uation of Shares		of Valuation of	
							nd Fair Value M	ethods.		
	Indian A						.11 (IEDG) 3.4		A1: 1 *1*4	
							dard (IFRS)–M	_	* *	
							ls – Meaning – rds – Ind AS –			
Unit V							ventories, Ind A			15
Onit v							iges in Accounti			13
					_		nt, Ind AS 38 –	-		
							S 110, Consoli			
	(Theory									
						]	ГОТАL			75
THEORY	20% & Pl	ROB	LEN	1S 8	80%					
							Outcomes			<del> </del>
CO1	Prepare a	and ac	ccoui	nt fo	or va	rious entries	s to be passed in	case of issue,	forfeiture and re	issue of

	shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
	Textbooks
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts Voll, S. Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
	Reference Books
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: La	atest Edition of Textbooks May be Used
	Web Resources
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

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

3 – Strong, 2- Medium, 1- Low

# $\frac{\textbf{SECOND YEAR} - \textbf{SEMESTER - III}}{\underline{\textbf{CORE} - \textbf{VI}}}$

				(	COMPANY					
Subject	L	T	P	S	Credits	Inst.		Ma	rks	
Code	L	1	r	3	Credits	Hours	CIA	Ext	ternal	Total
23BCO3 C2	i	T			5	5	25		75	100
	<b>.</b>			L	earning Obj	ectives	1			
LO1	To kno	ow Cor	npany	Law 1	956 and Con	npanies Act	t 2013			
LO2					on the forma	_				
LO3					es of meeting					
LO4					procedure to			Direc	tors	
LO5					rious modes					
Prerequ	isite: Si	hould	nave st	udied	Contents	ın XII Sta			No. o	f House
	Intro	ductio	n to C	omna	Contents ny law					<u>f Hours</u> 15
		panies	Act		ily law - Defini	ition of	a Compa	anv.		13
T1 *4 T		L			any – Lifting			•		
Unit I	1				guished from					
	1			_	- Classification		•	ased		
					ty, Number o	f Members	, Control.			
	1		of Con		npany – I	Promoter	Incorpora	tion		
					emorandum o					
Unit II					Effects – A					15
					ion – Prospec					
	1				ital – Kinds	s – Issue	<ul> <li>Alteratio</li> </ul>	n –		
			Debent	ures.						
	Meet	0	l Recoi	lution	- Types - R	equicites	Voting &	D <sub>0</sub> 11		
Unit III					solution – O					15
					on, Disqualif					
	1		an Au		, 1	, 1	1			
					istration			-		
					stration – Dir					
					pointment/ R Number – 1					
	1				ttees – Rela		•			
Unit IV					rson Compa					15
	Mana	aging	Direct	or –	Manager	<ul><li>Secreta</li></ul>	rial Audi	t –		
					and Winding					
		Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								
		ınal (N <b>ling u</b> j		— Spe	ecial Courts.					
	1			s – C	ompulsory V	Vinding U	n – Volun	tarv		
Unit V	1	_			ences of Wir	_	•	-		15
					Winding Up					
					TOTAL					75
1				•	Course Outo	omes				
CO1	Unders	stand t	he class	sificati	ion of compa	nies under	the act			

CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
	Textbooks
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, VikasPublication, Noida
	Reference Books
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

		1 11 11	INOU	I CT KIVIII	TE SI		c c c	COM			
	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

								Š		Mar	ks
Subject Code	Subject Name	Category	L	Т	P	o	Credits	Inst. Hours	CIA	External	Total
23BCO3S1	Leadership & Team Development	SEC- IV	-	T		-	2	2	25	75	100
	Course Ob										
C1	To understand the characteristics, s	To understand the characteristics, style, traits of leaders,									rship.
C2	To learn more about self-leadership case studies and examples.	and dev	/elo <sub>]</sub>	pınş	g tea	am-	buıl	lding	SK111s	s throu	ıgh
C3	To understand how to form, manag	e and lea	d th	e te	an						
C4	To understand flow to form, manage				zam						
C5	To explore team roles & processes				nd r	nan	2011	nα a t	eam		
<u> </u>	SYLLA		эрш	<u>g</u> a	iiu i	11411	agn	ig a t	Calli		
		ВСБ						No. o	f	Cor	ırse
	Details							Hour			ctives
UNIT I	Leadership Theories: Nature of leadership theories & models of leadership - attributes of effective leaders - traits of leadership									C	
UNIT II	Leadership Styles: Leadership qualeadership -attitudes-role models	alities -st	yles	of				6		C2	
UNIT III	Leadership Skills: Leadership skil management - transactional & trans leadership -Strength based leadersh	sformatio	onal	in	&			6		C	23
UNIT IV	<b>Team Work:</b> Working in characteristics of effective t development.	- 1	& type		ims te	- am		6		C4	
UNIT V	Exploring team roles & processes of group development -Building: an							6		C	5
	Total							30			
	Course Ou	itcomes									
Course Outcomes	On completion of this course, stude							Prog	ram	Outco	omes
CO1	Critical understanding of theories a leadership and teamwork in organize	zations						PO4,	PO5	, PO6	5, PO7
CO2	Critical awareness of the important development of the skills for buildi							PO4,	PO5	, PO6	, PO7
CO3	Understanding of the techniques and practical understanding of how to apply theories and concepts to improve leadership skills.							PO2,		, PO5, O7	PO6,
CO4	Development of skills in effective leadership and professional communication PO4, PO5, PO6, PC								, PO7		
CO5	Demonstrate effective written communication skills for plans, strategies and outcomes.  PO4, PO6, PO7								07		
Reading List											
1.	Uday Kumar Haldar, Leadership ar										
2.	D.K. Tripathy, Team Building and Leadership with Texts and Cases, Himalaya Publishing House, 2014										
3.	International Journal on Leadership	, Publisł	ning	Inc	lia (	Gro	up				

4.	International Journal of Organizational Leadership, CIKD							
	References Books							
1.	Gonda, C. M. (2016) Master of Business Etiquette: The Ultimate Guide to							
1.	Corporate Etiquette and Soft Skills Embassy Books, First Edition.							
2.	Mehra, S. K. (2012) Business Etiquette A Guide For The Indian Professional.							
۷.	Noula: HarperCollins							
3.	Pachter, B. (2013). The Essentials of Business Etiquette: How to Greet, Eat, and							
3.	Tweet Your Way to Success (1) edition New York: McGraw-Hill Education.							
4.	Past, K. (2008). Indian Business Etiquette: 1 (First edition). Ahmedabad Jaico							
4.	Publishing House.							
5.	Travis, R. (2013). Tech Eliquette: OMG, 2 Edition, RLT Publishing.							
6.	Gonda, C. M. (2016) Master of Business Etiquette: The Ultimate Guide to							
0.	Corporate Etiquette and Soft Skills Embassy Books, First Edition.							

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1				3	3	3	3	
CO 2				3	3	3	3	
CO 3		3		3	3	3	3	
CO 4				3	3	3	3	
CO 5				3		3	3	

			MANAGEME	NT	IN	<b>IFO</b>	RM	ATION S	YSTEM					
Su	ubiec	t Code	Category	L	$\int_{\mathbf{T}}$	P	<sub>S</sub>	Credits	Inst.	CT.	Marks	- T 1		
	<b>J</b>								Hours	CIA	External	Total		
2	23BC	O3S2	SEC-V		T			2	2	25	75	100		
			Le	ear	nir	ıg O	bje	etives						
LO1			d the management info											
LO2		Γο explore the system concepts and to identify the characteristics of system												
LO3		To analyse the transaction processing system												
LO4 LO5		To apply the database management systems and architecture networks  To estimate the functional management information systems												
								on systems	•					
11010	Prerequisite: Should have studied Commerce in XII Std Contents													
Unit	t I	Management information system: meaning – features – requisites of an										6		
Unit	II	System concepts – elements of system – characteristics of a system – types of									_	6		
Unit 1	ш		systems in business ormation repeating and							processin	~	6		
Unit	IV	architecture										6		
Unit	V		management information – Human									6		
				T	CO	AL						30		
CO					Co	urse	Ou	tcomes						
CO1	Para	aphrase the c	haracteristics of Mana	gei	mei	nt in	form	nation syst	em					
CO2	Des	cribe the ele	ments and characteristi	ics	of	syste	em							
CO3	Enu	merate the a	pplication of informati	ion	sy	stem	in t	ousiness						
CO4	Exp	lain the data	base management syst	em	1									
CO5		oorate the full duction.	nctional management i	nfo	orm	atio	n sy	stem in fin	ancial, ad	ecounting,	marketing	and		
					Te	xtbo	oks							
1			s And MaggretheH . O ition - Second Edition				nage	ment Info	rmation S	ystems , N	AcGraw Hi	11		
2	Rob	erG .Mudric	k, Joel E. Ross And J 3Rd Edition, 1992, I	Jan	nes	R .C								
3	Jero		Management Information											

	Reference Books								
1	James A. O'Brien, Management information systems, McGraw Hill, 2002								
2	BagchiNirmalya, Management Information systems, Vikas Publications, 2010								
3	IndrajitChattarjee, Management information systems, PHI Learning, 2010								
NOT	NOTE: Latest Edition of Textbooks May be Used								
	Web Resources								
1	https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ? hl=en&gbpv=1&dq=management%20information%20system&pg=PR4&printsec=frontcover								
2	https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOi2 meoOKWsC?hl=en								
3	https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDD AAAQBAJ?hl=en&gbpv=1&dq=management%20information%20system&pg=PP1&printsec=frontcover								

OUTCOME										1	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

## SECOND YEAR – SEMESTER – IV <u>CORE – VII</u>

				Corpo	ORATE ACCO	OUNTING - I	I						
Subject	L	Т	P	S	Credits	Inst.		Ma	arks				
Code	L	1	r	3	Credits	Hours	CIA	Ex	ternal	Total			
23BCO4 C1		Т			4	4	25		75	100			
					A								
LO1					malgamation			Rec	construc	tion			
LO2		To know Final statements of banking companies  To understand the accounting treatment of Insurance company accounts											
LO3		To understand the accounting treatment of Insurance company accounts											
LO4		To understand the procedure for preparation of consolidated Balance sheet  To have an insight on modes of winding up of a company											
LO5													
Prerequisi	te: Sh	ould l	iave st	udied	Financial A	ccounting	in I Year						
					Contents				No. of	Hours			
Unit I	Ama Lum Meth Acco Meth Com Inter Inter	algama p sum nod, Ir nountin hod - pany I rnal & rnal	tion —  Meth ntrinsic g for A  The Holding Exter Recons nd De	Mea nod, N Value malga Pur gs). rnal Re structi	al & Extern ning - Puro let Assets I e Method - mation -Th chase Met econstruction e of Capital t of External	chase Con Method, N Types of a ne Pooling hod(Exclu n version o – Reserve	sideration fet Paymer Methods of of Interes ding Interes of Stock e Liability	nt of st r-	1	5			
Unit II	Fina Prov Disc Banl	l State risions) ounted king Re	ements  - No  - Prof  egulation	of E on-Peri it and on Act	<b>Companies</b> Banking Conforming Ass Loss a/c - 1949.	mpanies (. sets - Rel	oate on B	ills	1	5			
Unit III	Mea of Fi Life	ning o inal A Insura	f Insur	rance - s of In usiness	ccounts: - Principles surance Cor s - Accounts at.	npanies –	Accounts of	of	1	5			
Unit IV	Intro Requ Prep	ductio uireme aratior	n-Hold nts R	ling Lelating onsolid	Statements & Subsigery Subsidery  Subsidery	diary Co arationof		-	1	5			
Unit V	Mea of A Orde	ning-M ffairs a er of Pa	and Sta	of Wir atemen t – Lig	nding Up – I at of Deficien quidators Ren punts.	ncy or Sur	plus (List	H)		5			
					TOTAL				7	<u>'5</u>			
THEOF	RY 20	% & F	PROBI	LEMS									
	I				Course Out								
CO1		erstand nstruct		counti	ng treatment	of amalga	mation, Int	erna	l and ex	ternal			

(	CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies									
		in accordance in the prescribed format.									
(	CO3	Synthesize and prepare final accounts of Insurance companies in the									
	.03	prescribed format									
	C <b>O</b> 4	Give the consolidated accounts of holding companies									
	C <b>O</b> 5	Preparation of liquidator's final statement of account									
		Textbooks									
1	S.P. Delh	Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New i.									
2		L.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, alaya Publishing House, Mumbai.									
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.										
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.										
5	T.S.	Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai									
		Reference Books									
1		aman, Corporate Accounting, Taxmann, New Delhi									
2	M.C	.Shukla, Advanced Accounting, S.Chand, New Delhi									
3	Prof	MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh									
4		kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing e, Mumbai.									
5	Pras	anthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.									
NOT	E: La	test Edition of Textbooks May be Used									
	Web Resources										
1		:://www.accountingnotes.net/amalgamation/amalgamation-absorption-and- nstruction-accounting/126									
2	•	:://www.slideshare.net/debchat123/accounts-of-banking-companies									
3		:://www.accountingnotes.net/liquidation/liquidation-of-companies- unting/12862									

AND INCOMENTAL STEETING OF TROTALS											
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2
				~ ~ .							

3 – Strong, 2- Medium, 1- Low

# SECOND YEAR-SEMESTER-IV

#### **COREPAPERVIII** PRINCIPLES OF MARKETING **SubjectC** Inst. Marks P L Т S **Credits** ode Hours CIA External Total 23BCO4C2 Т 4 25 75 4 100 **Learning Objectives** To know the concept and functions of marketing LO<sub>1</sub> LO<sub>2</sub> To understand the importance of market segmentation LO<sub>3</sub> To examine the stages of new product development LO<sub>4</sub> To gain knowledge on the various advertising medias LO<sub>5</sub> To analyse the global market environment Prerequisite: Should have studied Commerce in XIIStd **Contents** No. of Hours **Introduction to Marketing** Meaning-Definition and Functions of Marketing- Evolution of Marketing Concepts-Innovations in Modern Marketing. Role Unit I and Importance of Marketing - Classification of Markets -15 Niche Marketing. **Market Segmentation** Meaning and definition-Benefits-Criteria for segmentation ofsegmentation-Geographic-Demographic-Psychographic-Behavioural-Targeting, **Positioning** Repositioning - Introduction to Consumer Behaviour-**Unit II** 15 Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation. **Product & Price** Marketing Mix—an over view of 4P's of Marketing Mix— **Unit III** 15 Product – Introduction to Stages of New Product Development– Product Life Cycle – Pricing – Policies – Objectives – Factors Influencing Pricing- Kinds of Pricing. **Promotions and Distributions** Elements of promotion-Advertising-objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales **Unit IV** Promotion - types of sales promotion-Personal Selling-Qualities needed for a personal seller-Channels of Distribution 15 for Consumer Goods- Channel Members - Channels of Distribution for Industrial Goods. **Competitive Analysis and Strategies** Market Environment–Social Responsibility Marketing Ethics - Recent Trends in Marketing -A Basic Unit V Understanding of E-Marketing& M-Marketing-E-Tailing-CRM-MarketResearch-MISandMarketingRegulation.

15

	TOTAL 75								
CO	Course Outcomes								
CO1	Develop an understanding on the role and importance of marketing								
CO2									
CO3									
CO4									
CO5									
	Textbooks								
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEduca								
	tion.NewDelhi								
2	Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management, Sultan								
	Chand&Sons, New Delhi.								
3	Dr. AmitKumar, Principles Of Marketing, Shashibhawan Publishing House,								
	Chennai D. N. D. H. G. L. G. L								
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi								
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi								
	Reference Books								
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMarketingBook,Taxmann,								
	newdelhi								
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.								
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent								
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA:								
	HoughtonMifflinCompany								
5	BakerM, Marketing Management And Strategy, Macmillan Business, Bloombur								
	yPublishing, India								
NOTE	NOTE:Latest Edition of Textbooks MaybeUsed								
	WebResources								
1	https://www.aha.io/roadmapping/guide/marketing/introduction								
2	https://www.investopedia.com/terms/m/marketsegmentation.asp								
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-								
	management/								

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAG E	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

		7-					•	ırs		M	arks				
Subject Code	Subject Name	Category	L	Т	P	O	Credits	Inst. Hours	CIA	External	Total				
23BCO4S1	STOCK MARKET OPERATIONS	SEC-VI	-	-	P	-	2	2	25	75	100				
	Course Ob	0													
C1	To understand the structure and Functioning	ng of the S	toc	k N	<b>Aarl</b>	cet									
C2	To Learn Trading on the Stock Exchange														
C3	To develop the knowledge of New Issue N														
C4	To understand the structure of SEBI(Issue of Capital and disclosure requirements)														
C5 To Learn about Demat Trading															
	SYLLA	BUS								. of	Course				
	Details														
UNIT I Concept and types of securities – Concept of return – Concept, types and measurement of Risk – Development of Securities market in India. 6															
UNIT II	Primary Market  Concept – Function and Importance Market(IPO, FPO & OFS)- Methods of Fl book building method – Pricing of issues -			6	C2										
UNIT III	Secondary Market  Concept – Functions and Importance –  Trading – Different Types of orders, Scree Based Trading.		(	6	С3										
UNIT IV	Regulatory Framework  SEBI(Issue of Capital and disclosure r  Stock Exchanges and Intermediaries – S  Securities Contract Regulation Act.									6	C4				
UNIT V	Demat Trading  Concept and Significance – Role of Securities in Demat Trading – SEBI Guide		ries	_	Cu	sto	diar	n of	(	6	C5				
	Total								3	<u> </u>					
	Course Ou	itcomes													
Course Outcomes	On completion of this course, students wil										ogram comes				
CO1	Explain the basic concept of securities man	rket								PO	4, PO6				
CO2	Practice trading on stock market									PO	4, PO6				
CO3	Analyze the legal framework of securities									PO	4, PO6				
CO4	Explain different segment of stock exchan	ge									4, PO6				
CO5	Perform Demat Trading									PO	4, PO6				
1.	References Gordon E. and Natarajan k. (2019) Finance Publishing Home.	ial Market								. Hin	nalaya				
2.	Benjamin G. (1949) The Intelligent Invest	or New Yo	ork.	Н	arpe	r F	ubl	ishin	g.						
3.	Dalton J. M. (2001) How the Stock Market	t Works? 1	Nev	v Y	ork	Pı	enti	ce H	all Pr	ess					
4.	Machiraju H. R. (2019) Merchant Banking	g, New De	lhi.	Νe	ew a	ıge	Pub	olishe	rs.		·				

Subject	Subject Name	Category	L	T	P	S	Credits	Inst.		Marks				
Code	•							Hours	CIA	External	Total			
23BCO4S2	COMPUTER	SEC-VII		T			2	2	25	75	100			
	NETWORKS													
		Learn												
LO1	Study the basic taxono	my and tern	ninc	logy	of	the	computer 1	networkir	ng and	enumerate tl	he			
_	layers of OSI model													
LO2	To Acquire knowledge													
LO3		To Apply the data link layer in Networks To analyze the network layer and design issues												
LO4				_										
LO5	To imply of transport	•	_	_		col								
Prerequisite	: Should have studied Co									N				
	Introduction – Uses	_		ents No	717.01	•1za	Notryo	dr Uards		No. of Hou	ırs			
Unit I	Network Software OS								vare-	O				
	Physical Layer – Guid								ion –	6				
Unit II	Public switched Te									0				
	Multiplexing- Switchi													
	Data Link Layer –	•	165-	Fr	ror	Det	ection and	d Correc	tion-	6				
Unit III	Simplex Stop and Wai							u Conce		U				
				8										
	Network Layer – Des	ign Issues -	- R	outir	ng A	lgo	rithm- IP	Protocol	– IP	6				
Unit IV	Addresses Internet Co				U	υ								
	Transport Layer: A	ddressing-	Cor	nec	tion	Es	stablishme	nt-Conne	ction	6				
Unit V	Release. Internet Tran									v				
	Electronic Mail- Worl						11	J						
		T	OT	AL						30				
CO				Cou	rse	Out	tcomes		-					
CO1	Illustrate the usage of	computer ne	two	rks a	and	func	ctions of ea	ach layer	in OSI	and TCP/IP				
COI	model													
CO2	Implications of Physic	al layer, and	apj	oly t	hem	in	real time a	pplication	ıs.					
CO3	Design of Data link la	yer												
CO4	Design of network linl	c layers and	gen	erate	e IP	Ada	dress							
CO5	Design of transport lay		ocol	s ne	edec	l for	end –end	delivery	of pack	ets Role of	layer			
	in real time application	ıs												

	Textbooks
1	Andrew S. Tanenbaum, "Computer Networks", Fourth Edition, 2008, PHI
2	Behrouz and Forouzan, "Data Communication and Networking", Third Edition, 2006, TMH
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education
	Reference Books
1	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.
2	William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition 1989

3	Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983									
NOT	NOTE: Latest Edition of Textbooks May be Used									
	Web Resources									
1	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html									
2	https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&gbpv=0&bsq=computer%20networks									

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

# THIRD YEAR – SEMESTER - V CORE – IX

				Cos	<u>CORE –</u> ST ACCOUNT						
			_			Inst.		Marl	ks		
Subject Code	L	T	P	S	Credits	Hours	CIA	Externa			
23BCO5C1		Т			4	5	25	75	100		
				Lea	arning Obje	ctives					
LO1	To uno	derstan	d the v	arious	concepts of	cost accoun	ting.				
LO2	To pre	pare ai	nd reco	ncile (	Cost account	S.					
LO3					ing valuation fferent metho						
LO4											
LO5					nt of Overhea						
Prerequisite: Sl	iould h	ave stu	idied (	omme	erce in XII S Content				No. of Hours		
_	Intro	ductio	n of C	ost Aa	counting	<u>s</u>			No. 01 Hours		
Unit I	Defin Cost Mana	nition-l Accou agemer	Nature inting a nt Acc	and S and Fire counting	cope – Prin nancial Acco ng –Installat Cost Centre–	unting - C	ost Accou	nting Vs	15		
Unit II	Prepa	Cost Sheet and Methods of Costing  Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.									
Unit III	Mate Mate Anal Base	Material Costing  Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.									
Unit IV	Labo Direc Calco Incer	our Co et Labe ulation ntives -	sting our and of Wa Diffe	Indire age Pa rent M	et Labour – ' yments – Ti ethods of Ind	me Wages centive Pay	Piece ments - Io	Wages – dle time–	15		
Overtime – Labour Turnover - Meaning, Causes and Measurement.  Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15			
THEORY 20%					1		TOTAL		75		
					ourse Outco						
					rious concep						
		Demonstrate the preparation and reconciliation of cost sheet.  Analyse the various valuation methods of issue of materials.									
	•										
					ods of calculartionment of						
CUS	Cittical	iy Cval	uaic III	c appo	monnicht of	Verneaus	•				

	Textbooks									
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi									
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,									
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi									
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai									
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi									
	Reference Books									
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.									
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,									
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi									
4	Murthy A &GurusamyS, CostAccounting, Vijay Nicole Imprints Pvt. Ltd. Chennai									
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata									
NOTE: Late	NOTE: Latest Edition of Textbooks May be Used									

	Web Resources
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

			INOU	TAY TIVITY	112 51	LCIT		COM	<u> </u>		
	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAG E	3	2	2.6	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER - V

#### CORE - X

BANKING LAW AND PRACTICE												
Subject Code	L	T	P	S	Credits	Inst.		Marks				
ŭ .			1	5	Cicuits	Hours	CIA	External	Total			
23BCO5C2		T			4	5	25	75	100			
				Le	earning Obje	ectives						
LO1	To	help th	ne stud	ents un	derstand var	ious provis	ion of Ba	nking Regula	tion Act 1949			
					ompanies inc							
LO2							and prevale	ent central ba	nking system			
					eir roles and							
LO3									s organization			
	structure, role of bank to government, role in promoting agriculture and industr role in financial inclusion											
	Tole	; 111 11116	anciai	merusio	OII							
LO4	То	unders	stand h	iow ca	pital fund o	f commerc	ial banks.	objectives a	nd process of			
201				ion etc.	•		,	<b>3</b>	F			
LO5	То	explo	re pra	ctical	banking sys	tems relat	ionship o	f bankers ar	nd customers,			
	cros	ssing o	f chequ	ues, en	dorsement et	c.						
					Con	tents			No. of			
	-								Hours			
				Banki		F Donleina	Damlatia	ma Aat 1040				
								ns Act 1949				
Unit I	Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Public Sector Banks,											
	Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small											
	Finance Banks - Banking System – Branch Banking - Unit Banking -											
	Uni	versal	Bankir	ng- Fin	ancial Inclus	ion						
					nmercial Ba				_			
			_			_		al Banking '	Vs			
Unit II					Functions of				15			
								nal Banking System (CBS)				
		-		_	omic Develop	-	Danking C	ystem (CDS)	, -			
			Practic									
					ASA – Ty	pes of D	eposits -	Opening Ba	nk			
	Acc	count-	Jan Dh	an Yoj	ana - Accour	nt Statemen	t vs Passb	ook vs				
						Relationsh	ip - Spe	cial Types				
Unit III				C norm		_			15			
					_		_	ciples-Types				
							_	/ provisioni	-			
	,	,	•	ate & 1		) Kale - sec	urities of	lending-Facto	DIS			
	шш	uciicili	g vank	remuili	· <b>g</b> ·							

Unit IV	Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.  Crossing of Cheques – Concept - Objectives – Types of Crossing Consequences of Non-Crossing.  Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.	15
Unit V	Digital Banking Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking-Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM - Concept - Features - Types Electronic money- Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency - Differences - Safety and Security in Digital Banking.	15
	TOTAL	75
	Course Outcomes	
CO1	Aware of vvarious provision of Banking Regulation Act 1949 applicable to be companies including cooperative banks	oanking
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banksystem in India and their roles and function	king
CO3	Gain knowledge about the Central Bank in India, its formation, nationalizing organization structure, role of bank to government, role in promoting agricult industry, role in financial inclusion	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process securitization etc	s of Asset
CO5	Define the practical banking systems relationship of bankers and customers, of cheques, endorsement etc.	crossing
	Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, C	Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India L Private Ltd, New Delhi	earning
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	ļ
4	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, De	elhi
5	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S publication, New Delhi	Chand
	Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing,	

3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press									
3	Publishing, Old New Zealand									
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern									
4	Currencies, Kesinger publication, USA									
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking									
3	System, Palgrave Macmillan, London									
NOTE: Latest	Edition of Textbooks May be Used									
	Web Resources									
1	https://www.rbi.org.in/									
2	https://businessjargons.com/e-banking.html									
3	https://www.wallstreetmojo.com/endorsement/									

	PO PO PO PO PO PO PO PSO PSO PSO													
	PU	PU	ro	PU	PU	PU	PU		rsu	PSU	rsu			
	1	2	3	4	5	6	7	8	1	2	3			
CO1	3	2	3	2	3	2	2	2	3	3	2			
CO2	3	2	2	2	3	2	2	2	3	3	2			
CO3	3	2	3	2	3	2	2	2	3	3	2			
CO4	3	2	2	2	3	2	2	2	3	3	2			
CO5	3	2	3	2	3	2	2	2	3	3	2			
TOTAL	15	10	13	10	15	10	10	10	15	15	10			
AVERAG E	3	2	2.6	2	3	2	2	2	3	3	2			

3 – Strong, 2- Medium, 1- Low

# THIRD YEAR – SEMESTER - V <u>CORE – XI</u>

INCOME TAX LAW AND PRACTICE- I														
						Inst.		N	Marks					
Subject Code	L	T	P	S	Credits	Hours	CIA		ternal	Total				
23BCO5C3		Т			4	4	25		75	100				
				Le	arning Obje	ectives	l .							
LO1	To uno	derstan	d the b	asic co	ncepts & de	finitions un	der the Inc	come Tax Act,1961.						
LO2	To cor	npute t	he resi	dential	status of an	assessee ar	nd the incid	dence	of tax.					
LO3					the head sala									
LO4						e, associate	d deduction	ns an	d the ca	lculation of				
		ncome from House property.												
LO5		To compute the income from Business & Profession considering its basic principles												
Duana aviaita. Cla		& specific disallowances.												
Prerequisite: Si	Prerequisite: Should have studied Commerce in XII Std  Contents													
	Intro	ductio	n to I	100me					110.	of Hours				
	Intro	uucno												
	Intro	duction	to Inc	ome T	ax – History	– Objectiv	es of Taxa	ation						
Unit I					ax – Meanir					1.7				
									15					
	Asse	Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under												
		on 10.												
		dential												
TT *4 TT					esidential St			I	15					
Unit II					Conditions - Residential									
					cidence of Ta		Tiooleins	011						
		me fro			cracinee or re	4/1.								
	1			•	nition – Al	llowances	-Taxabili	ty -						
II:4 III	1	-			erquisites –T			- 1		1.5				
Unit III	Grati	uity – I	Pension	n – Co	mmutation o	f Pension -	- Deductio	n of		15				
	1	-	ofits i	n Lieu	of Salary	- Computa	tion of Sa	ılary						
	Incor													
		me fro				£ C1.	A 1 T	, , ,						
Unit IV	1			_	erty –Basis o , Net Annu	_				15				
Unitiv					elf-Occupied					13				
	1				From House I		Deductio	113 —						
		•			Business or		<u> </u>							
					r Profession			es –						
					General Ded									
					nvestments,									
Unit V	1 '				9D) – Con	-				15				
	1				idit of Accor									
					omputing Inc									
		med In ession.	come)	– Coi	mputation of	income iro	om Busine	ss or						
	11010	,331UII.			TOTAL					75				
					IUIAL					13				

	Course Outcomes
THEORY 20°	% & PROBLEMS 80%
CO1	Demonstrate the understanding of the basic concepts and definitions under the
	Income Tax Act.
CO2	Assess the residential status of an assessee& the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Ability to compute income from house property.
CO5	Evaluate income from a business carried on or from the practice of a Profession.
	Textbooks
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
	Reference Books
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman.
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Lates	t Edition of Textbooks May be Used
	Web Resources
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

3 – Strong, 2- Medium, 1- Low

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAG	2	2.2	2.6	2	2.6	2	2	2	3	2.6	2
E	3	2.2		2	2.0	2		2		2.0	

#### $\underline{THIRD\ YEAR-SEMESTER-V}$

#### CORE -XII

	AUDITING & CORPORATE GOVERNANCE												
	_					Inst.		M	arks				
Subject Code	L	T	P	S	Credits	Hours	CIA	Exte		Total			
23BCO5C4		Т			4	4	25	7:		100			
				Lea	rning Obje	ctives							
LO1	To ena	able stu	idents 1		rstand proce		ng and its	classifi	cation.				
LO2					ternal check								
LO3	To illu												
LO4	To he	lp stu	nd moo	dels of	f Corporate								
	Gover			-									
LO5	To pro	vide ir	sights	into th	e concept of	Corporate	Social Res	ponsibi	ility				
Prerequisite: Sh	ould ha	ave stu	died (	Comme	erce in XII S	Std							
					Contents				No.	of Hours			
		ductio											
					n of Audit								
Unit I	1	_			ng – Objec		_						
					Scope of A					15			
	1	Audits – Audit of For Profit enterprises and Non-profit											
		Organizations											
					<b>Documentati</b>	_							
					Programm								
Unit II					- Internal Cl				15				
					actions - V	erification	of Assets	s and					
		lities a			on								
		pany A			val of Audi	tora Dia	hta Dutio	a and					
Unit III					val of Audi udit Report -	_				15			
	1				Audit (ISA			- 1		13			
	1		-		ugh the com	•	-	u the					
	_			_	ate Governa	•	uait toois.			_			
	1				of Corporate		ce: Theor	ies &					
					ees - Corpo								
Unit IV					lals in Indi			I		15			
	-	-	-		loticed in v								
	1				ment, Social		-						
	Code	of Co	nduct -	- Direc	tors and Aud	litors	`						
					nsibility								
					ate Philanthr								
Unit V	1			•	e Sustainabi	•				15			
Onit v					ate Governar					13			
				et, 2013	3 (Section 1.	35 schedule	e – VII). –	CSR					
	Polic	y Rule	S										
					TOTAL					75			

	Course Outcomes
CO1	Define auditing and its process.
CO2	Compare and contrast essence of internal check and internal control.
CO3	Identify the role of auditors in companies.
CO4	Define the concept of Corporate Governance.
CO5	Appraise the implications of Corporate Social Responsibility
	Textbooks
1	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
	Reference Books
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
NOTE	: Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER – V DISCIPLINE SPECIFIC ELECTIVE –I A

						<u>line Specifi</u> ncial Manao		<u> </u>			
			_				Inst.		Mark	S	
Subject Co	de	L	T	P	S	Credits	Hours	CIA	Extern		Total
23BCO5E	1		Т			3	5	25	75		100
					Le	arning Objec	ctives				
LO1	To	intro	duce	the co	ncept	of financial 1	nanagement	t.			
LO2	_					ture theories.	<u> </u>				
LO3	To	gain	know	ledge	abou	t techniques i	n capital bu	dgeting			
LO4 To learn about dividend payment models.  LO5 To understand the needs and calculation of working capital in an or											
LO5								ng capital	in an org	aniz	zation.
Prerequisites	s: S	hould	have	stud	ied C						
						Conten	ts			ı	o. of ours
		Intro	ducti	on							
			_			ves of Financ	_				
Unit I						nent. Finance					10
2 2						Financial Go					12
						- Concept of ents of Finance			y –Risk		
		Final				ents of Finan	ciai ivialiage	illelit.			
						Definition -	Meaning- 7	Theories-	Factors		
		Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital									
		structure									
Unit II		Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital									12
						Cost of Reta site Cost of (		-	_		
			-		_	and Financial	•	icc) Lev	erage –		
		Inves					Leverage				
						Ieaning - Pro	cess – Cash	Flow Est	timation		
Unit III						ppraisal Metl			ethods -		12
Cint III						ounting Rate			· · · · · ·		12
						w Methods:		Value (	NPV) –		
		Divid				n – Profitabil	ny maex.				
						Policies –	Factors Af	fecting D	Dividend		
<b>Unit IV</b>			_			on Dividend		_			12
		-				alter's Mode	-				
		Mode									
						cision		C1 .~			
TT. •4 <b>X</b> 7						eaning and I					10
Unit V		Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets:								12	
						Receivables		n Cultelli	ASSEIS:		
		111 ( )	101103	, 1100	Julio	TOTA					60
THEORY 40	)%	& PR	OBL	EMS	60%	10111					
(						ourse Outco	mes				

CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.
	Textbooks
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
	Reference Books
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand &Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Late	est Edition of Textbooks May be Used
	Web Resources
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAG E	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER - V DISCIPLINE SPECIFIC ELECTIVE –I B

			<u>D</u>		LINE SPECIFI		<u>-I B</u>				
				INI	DIRECT TAXA		T				
Subject Cod	le L	T	P	s	Credits	Inst.		Marl			
			_		_	Hours	CIA	Exteri	ıal	Total	
23BCO5E2	2	T			3	5	25	75		100	
					arning Objec	etives					
LO1					rect taxes						
LO2					ndirect taxes						
LO3					and IGST Ac	et					
LO4	To learn										
LO5		o gain knowledge about Customs Duty.									
<b>Prerequisite:</b>	Should I	nave s	studie	ed Co					1		
					Contents	5				o. of ours	
	Introd					~					
					of Indirect T						
TT *4 T					axes –Specia					10	
Unit I					to Governn					12	
					rits and Dem						
	Policy				xation – Intr	oduction to	Foreign	Trade			
					s & Service T	Toy (CST)					
					and Service I	` ,	India I	Zelkar			
					ional Amendi						
					g, Significan						
Unit II					non Portals					12	
					ates of GST i						
					T - Challen						
	GST.										
	CGST	& IG	ST A	ct 20	17						
					Classification						
					- Compulso						
Unit III	_	-			- Reverse cha	-		-		12	
	Bill - V	∕arioι	ıs Pro	visio	ns Regarding	E-way Bill	in GST –	IGST		12	
		-		-	t of Goods a						
					ce of Supply.	– Anti Profi	teering R	ules –			
					chment						
	Proced					<b>.</b> . ~	11.	L D 11			
					T Law, Tax						
TT *4 TT7					Returns, E					12	
Unit IV					ger, Electron					12	
	Assess				GST, Intere						
						cc (1DS) an	iu Tax CC	medied			
					ucted at Sour under GST.	ce (TDS) an	nd Tax Co	ollected			

Unit V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties - Valuation - Baggage Rules &Exemptions.	12
	TOTAL	60
	Course Outcomes	
CO1	Acquaintance with Indirect tax laws	
CO2	Exposed to the overview of GST.	
CO3	Apply provisions of CGST and IGST	
CO4	Summarise procedures of GST	
CO5	Discuss aspects of Customs Duty in India	
	Textbooks	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New De	lhi.
2	Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (G Sahitya Bhawan Publications, Agra.	SST),
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House Delhi.	se, New
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, No	ew Delhi.
	Reference Books	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Pub Chennai.	olications,

3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1	https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.
2	https://tax2win.in/guide/gst-procedure
3	https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

### THIRD YEAR – SEMESTER - V DISCIPLINE SPECIFIC ELECTIVE – II A

				HUI	MAN F	RESOURCE M.	ANAGEMEN'	Γ		
Subject Co	do 1	L,	Т	P	S	Credits	Inst.		Marks	
Subject Co	ue 1		1	I	3	Creuits	Hours	CIA	External	Total
23BCO5E	3	'	T			3	5	25	75	100
					Le	earning Obje	ctives			
C1	C1 To explore to the aspects relating of Human resource management									
C2	Toeq	uip w	ith 1	the va	arious	processes of	Recruitmen	t and Sele	ection	
С3	To b		quai	nted	with	Training me	thods and	the conc	ept of Perf	ormance
C4	C4 To learn about Industrial Relations									
C5	To as	simil	ate l	know	ledge	on employee	welfare.			
Prerequisit	e: Sho	uld h	ave	stud	ied C	ommerce in 2	XII Std			

	Contents	No. of Hours
Unit I	Introduction to HRM  Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
Unit II	RECRUITMENT AND SELECTION  Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
Unit III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
Unit IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.	12
Unit V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non- Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	12
	TOTAL	60

CO1 Examine the role of HRM in the new ageorganisation and plan man power requirements andimplement techniques of job design.  CO2 Formulate action plans for employee Recruitment and Selection.  CO3 Choose appropriate methods of Trainning  Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.  CO5 Formulate strategies for employee welfare.  Textbooks  1 Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  2 Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  3 Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  4 P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.investopedia.com/terms/c/collective-bargaining.asp	~~	0 0
requirements andimplement techniques of job design.  CO2 Formulate action plans for employee Recruitment and Selection.  CO3 Choose appropriate methods of Trainning  Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.  CO5 Formulate strategies for employee welfare.  Textbooks  Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.investopedia.com/terms/c/collective-bargaining.asp	CO	Course Outcomes
CO2 Formulate action plans for employee Recruitment and Selection.  CO3 Choose appropriate methods of Trainning  Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.  CO5 Formulate strategies for employee welfare.  Textbooks  Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K. Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.investopedia.com/terms/c/collective-bargaining.asp	CO1	
CO3 Choose appropriate methods of Trainning  Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.  CO5 Formulate strategies for employee welfare.  Textbooks  1 Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  2 Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  3 Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  4 P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.jourarticlelibrary.com/human-resource-management-2/employee-		requirements and implement techniques of job design.
Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.  CO5 Formulate strategies for employee welfare.  Textbooks  1 Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  2 Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  3 Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  4 P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.jourarticlelibrary.com/human-resource-management-2/employee-	CO2	Formulate action plans for employee Recruitment and Selection.
CO4 HRM involving trade union disputes and employee retention.  CO5 Formulate strategies for employee welfare.  Textbooks  1 Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  2 Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  3 Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  4 P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.jourarticlelibrary.com/human-resource-management-2/employee-	CO3	Choose appropriate methods of Trainning
retention.  CO5 Formulate strategies for employee welfare.  Textbooks  1 Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  2 Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  3 Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  4 P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-		Estimate, defend and handle legal compliance in
Textbooks  Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.investopedia.com/terms/c/collective-bargaining.asp https://www.yourarticlelibrary.com/human-resource-management-2/employee-	CO4	HRM involving trade union disputes and employee
Textbooks  Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/ https://www.investopedia.com/terms/c/collective-bargaining.asp https://www.yourarticlelibrary.com/human-resource-management-2/employee-		retention.
Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.  Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	CO5	Formulate strategies for employee welfare.
Noida.  Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-		Textbooks
Noida.  2 Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.  3 Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  4 P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education,
Publishing House, Mumbai.  Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	1	Noida.
Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.   P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.   Reference Books	2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya
Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	2	
Publishers, Pune.  P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.  Reference Books  L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan
Publishing House, Mumbai.  Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	3	
Reference Books  1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	1	
1 L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.  2 DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  3 Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	4	Publishing House, Mumbai.
Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-		
Publications, New Delhi.  DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.  Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	1	
Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	1	Publications, New Delhi.
Publications, Chennai.  Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://hr.university/shrm/strategic-human-resource-management/  https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
Publications, Chennai.  4 Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/  2 https://www.investopedia.com/terms/c/collective-bargaining.asp  https://www.yourarticlelibrary.com/human-resource-management-2/employee-	2	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham
NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/ 2 https://www.investopedia.com/terms/c/collective-bargaining.asp 3 https://www.yourarticlelibrary.com/human-resource-management-2/employee-	3	Publications, Chennai.
Web Resources  1 https://hr.university/shrm/strategic-human-resource-management/ 2 https://www.investopedia.com/terms/c/collective-bargaining.asp 3 https://www.yourarticlelibrary.com/human-resource-management-2/employee-	4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
1 https://hr.university/shrm/strategic-human-resource-management/ 2 https://www.investopedia.com/terms/c/collective-bargaining.asp 3 https://www.yourarticlelibrary.com/human-resource-management-2/employee-	NOTE: La	test Edition of Textbooks May be Used
2 https://www.investopedia.com/terms/c/collective-bargaining.asp https://www.yourarticlelibrary.com/human-resource-management-2/employee-		Web Resources
https://www.yourarticlelibrary.com/human-resource-management-2/employee-	1	https://hr.university/shrm/strategic-human-resource-management/
	2	https://www.investopedia.com/terms/c/collective-bargaining.asp
	3	

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER – V DISCIPLINE SPECIFIC ELECTIVE – II B

	(	)EFIC			LINE SPECIFIC EMENT & SECI			<u>.</u>		
Subject Code		T	P	S	Credits	Inst. Hours		Marks	<b>m</b>	
22DCO5E4		Tr			2	_	CIA	External	Total	
23BCO5E4		T		Τ.	3 earning Obje	5	25	75	100	
LO1	To fam	iliar v	with m		n office manag					
LO2					k atmosphere	cilicit.				
LO3					maintaining ar	nd running t	he office	effectively.		
LO4					nize data recoi			<u> </u>		
LO5					ut the role of a					
Prerequisite: S						•				
					Con	tents			No. of Hours	
Unit I	Intro- —Th Offic Mana Rule	Modern Office and Its Function  ntroduction — Meaning of Office—Office Work—Office Activities  —The Purpose of an Office— Office Functions — Importance of Office—The Changing Office—The Paperless Office — Office Management - Elements— Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.								
Unit II	Intro- Office Private Type of Control	Office Space and Environment Management Introduction— Principles — Location of Office — Office Building — Office Layout — Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office — Ventilation—Interior Decoration - Furniture — Freedom from Noise and Dust — Safety from Physical							12 12	
Unit III	Office The sof W in S Macl	Hazards—Sanitary Requirements—Cleanliness—Security—Secrecy.  Office Systems and Procedures  The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipments. Office forms – Design, Management and Control								
Unit IV	Reco Filing Class Meth Dece of St Man	g —E sificat ods c ntralis uitable ual –	- Impose	portar als ar nd Ar ing — iling - exing ecord	nt nce of Record nd Characteris rrangement of Modern Fil Modern Fil System—The Records Retention nme—Modern	tics of a Go f Files — F ing Devices — Types of e Filing Ro — Evalu	ood Filing Filing Eq s — Cer Indexing outine — tating th	g System — uipment — atralised vs. — Selection The Filing are Records	12	

Unit V	Secretarial Practice Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web-Casting. Agenda and Minutes of Meeting.								
	Drafting, Fax-Messages, Email. Maintenance of Appointment Diary.  TOTAL	60							
	Course Outcomes	UU							
CO1	Familiarised with modern office management								
CO2	Adapt with the modern work atmosphere								
CO3	Trained in maintaining the office independently and effectively								
CO4	Ability to organize data records in office								
CO5									
	Textbooks								
1 R S N Pillai &Bagavathi, Office Management, S Chand Publications, Ne									
2	P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi.								
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.								
4	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.								
5	Leffingwell and Robbinson: Text book of Office Management, Tata McGra Noida.	w-Hill,							
	Reference Books								
1	Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New D	Delhi.							
2	Terry, George R, Office Management and Control, Irwin, United States.								
3	Duggal, Balraj, Office Management and Commercial Correspondence, Kita Mahal, New Delhi.	b							
4	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	l							
5	T Ramaswamy, Principles Of Office Management, Himalaya Publishers, M	umbai.							
NOTE: Latest	Edition of Textbooks May be Used								
	Web Resources								
1	https://accountlearning.com/basic-functions-modern-office/								
2	https://records.princeton.edu/records-management-manual/records-management-managemen								
3	https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practice-definition-importance-and-qualifications/75929	,							

	PO	PSO	PSO	PSO							
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	15	10	10	10	10	10	15	10	10
AVERAGE	3	2	3	2	2	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

# THIRD YEAR – SEMESTER - VI CORE –XIII

				COST A	CORE -2				
Subject Code	т	т				Inst.		Marks	
<b>Subject Code</b>	L	T	P	S	Credits	Hours	CIA	Externa	l Total
23BCO6C1		T			4	6	25	75	100
				Learn	ing Objecti	ves			
LO1	To und	lerstan	d the s	tandard	ls in Cost Ac	counting			
LO2					ontract costi				
LO3					ncept of proc	_	•		
LO4	To lear	rn abou	ıt oper	ation co	osting.				
LO5	To gain	n insig	hts into	o stand	ard costing.				
Prerequisite: Sl	ould ha	ive stu	died (	Cost Ac	counting in	ı V Sem			
					Contents				No. of Hours
Unit I	Cost Accounting Standards  An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								
Unit II	Job Def	Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts - Cost Plus Contract - Preparation of Contract							18
Unit III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
Unit IV	Ope Ope She	eration ration et – Ti	Costi Costin ranspo	ng ng – Mo	eaning – Pre	paration of			18
Unit V	Star Def Esti Var	ndard inition mated iance	Costin  Ob  Cost  Analys	<b>ng and</b> jectives – Insta sis – M	Variance A s – Advanta llation of S faterial, Lab of Variance	nges – Star tandard Co oour, Overl	sting Syster	m –	18
		TAL							90
THEORY 20%	& PRO	BLEN	AS 80°	%					
					rse Outcom				
CO1					ards in cost a				
CO2					ntract costing				
CO3					cepts in proc				
CO4	Underst stateme		rious t	oases of	f classification	on cost and	prepare ope	rating co	st

CO5	Set up standards and analyse variances.							
	Textbooks							
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.							
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S							
2	Chand & Co, New Delhi.							
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications,							
3	New Delhi.							
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications,							
4	Chennai.							
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.							
	Reference Books							
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision							
1	Making, New York, McGraw-Hill, Noida.							
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.							
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New							
3	Delhi.							
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd.							
4	Chennai.							
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.							
NOTE: Lates	t Edition of Textbooks May be Used							
	Web Resources							
1	https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597							
2	https://www.wallstreetmojo.com/process-costing/							
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755							

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAG E	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

# $\frac{THIRD\ YEAR-SEMESTER-VI}{\underline{CORE-XIV}}$

				M	ANAGI	CORE – 2 EMENT ACC								
							Inst.		Mark	KS				
Subject Code	e   L	4	T	P	S	Credits	Hours	CIA	Exter		Total			
23BCO6C2		$\top$	T			4	6	25	75		100			
					Lear	ning Objec	tives	I						
LO1	To u	nd	erstan	d basic	s mana	agement acco	ounting							
LO2	To k	no	w the	aspects	s of Fir	nancial States	ment Analy	rsis						
LO3	To fa	am	iliariz	e with	fund fl	ow and cash	flow analy	sis						
LO4			n abou											
LO5		To gain insights into marginal costing.  Should have studied Financial Accounting in I Semester.												
Prerequisite:	Shou	ıld	have	studie	d Fina		nting in I S	Semester.	T					
Contents											o. of ours			
Unit I	Ma Lin Ma Ana and Ana	Introduction to Management Accounting  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting –  Management Accounting Vs Financial Accounting.  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.												
Unit II	Rat Rat –Sc	Ratio Analysis  Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios - Turnover Ratios  –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18				
Unit III	Introf I Adj Star Cas Pre	rod Flo jus ten <b>sh</b> pai	uction ow of ted Pr nent. Flow ration	, Mean Funds ofit an <b>Staten</b> of Cas	ning of - Scho d Loss nent: I	w Analysis f Funds Flow edule of Cha Account - Meaning - A w Statement g and Invest	anges in W Preparation Advantages as per AS	orking Ca of Funds - Limitati 3 -Cash	rpital- Flow		18			
Unit IV	Buc Me Fle	<b>dg</b> ani xib	et and ing – F ble Bu	Budge Preparadget— F	etary ( tion of Product	Control Various Bu tion Budget	dgets – Cas – Sales Bud	h Budget			18			
Unit V	Ma Abs Van - B Ana Dec	sor rial rea	inal C ption ole Co ak Eve sis. ion M ion – l	Costing Costing St- Coren Poin aking: Discon	: Meang - Fortification of the content of the conte	ning - Featurized Cost, on- Margina of Safetion of a Proceed of a produce of a prod	res – Marg Variable ( il Cost Equa ety – Cost- oduct Mix	Cost and ation- P/V Volume I  Make o	Semi Ratio Profits		18			
						TOTAL					90			

THEORY	20% & PROBLEMS 80%
CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
	Textbooks
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications, Chennai.
	Reference Books
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: La	test Edition of Textbooks May be Used
	Web Resources
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4
				3 64		3.7 11	4 1	<u> </u>		I.	

3 – Strong, 2- Medium, 1- Low

# $\frac{THIRD\ YEAR-SEMESTER-VI}{\underline{CORE-XV}}$

				INCOM	E TAX	LAW AND P		II				
Subject Co	de	L	T	P	S	Credits	Inst.			rks		
				_	~		Hours	CIA	Ex	ternal	Total	
23BCO6C3			T			4	6	25		75	100	
						ning Objec						
LO1						elating to ca		C .1				
LO2						r computatio						
LO3				e Iaw r otal In		to set off ar	id carry for	ward of lo	sses	and ded	uctions	
LO4	_					of individua	1 <sub>a</sub>					
LO4	_					assessment p						
Prerequisite								ctSom				
rrerequisiu	e: SII	louru	Have	Studie	u rilla	Contents	nung m i	StSem		No. of	,	
						Contents				Hours		
_	-	Cani	tal Ga	ins						Hours		
					ransfe	er – Short te	rm vs Lon	g term ca	nital		_	
Unit I						f Capital G				] 1	8	
	- 1					4EC, 54F, 54		1				
						urces & Clu		ıcome				
<b>Unit II</b>						tion of Inco			es –	18		
	1	Dedu	ctions	Allowe	ed – Cl	ubbing of In	come – Co	ncept				
		Set Off and Carry Forward of Losses and Deductions From Gross Total Income										
		Gross Total Income vs Total Income - Provisions for Set-off										
Unit III		and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D,									8	
	- 1											
	- 1					0EE, 80EE		80G, 80	GG,			
	_					and 80U on	•					
						ncome – Ind						
Unit IV						come - Tax I	Liability of	an Individ	luals	1	8	
				vs Ne								
				x Auth				A /4 ***				
						e Tax Act –						
	-					ers of Income						
Unit V						of Return				1	8	
			•	_		turn of Lo						
						ing of Retu						
			,			- Tax cred	it statemen	t (26 AS)	ana			
	1	Annu	ai inio	ormano	n State	ment (AIS).					Δ	
THEODY 1	000/	0. D	DODI	EMC	200/	TOTAL				,	0	
THEORY 2	U /0	α r	NUDL			Course Outo	omes					
CO1	Par	neml	er er	nd recol		isions on cap						
CO2					_	income from		res				
CO2		_				forward of						
CO4						ndividuals	1033C3 PIUV	1010119				
CO5						ut assessmei	nt procedur	es				
003	Αþ	JIY P	roccau	nes rea	iii auu	at assessifici	n procedur	CJ.				

	T4bb
	Textbooks Textbooks
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice,
	Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham
	Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan
4	Publications, Agra.
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited,
3	Chennai.
	Reference Books
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.
1	Chennai.
_	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
2	
2	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman,
3	New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to
4	Income Tax, New Delhi.
_	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan &
5	Chand Sons, New Delhi.
NOTE	
NOIL	: Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-
2	22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/
,	https://www.meometax.gov.iii/lee/Toportal/

AND I ROGRAMME SI ECITIC OUTCOMES													
	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	<b>PSO</b>		
	1	2	3	4	5	6	7	8	1	2	3		
CO1	3	2	3	2	3	2	3	3	3	2	2		
CO2	3	2	2	2	2	2	2	2	3	2	3		
CO3	3	3	3	2	3	2	3	3	3	2	2		
CO4	3	2	2	2	2	2	2	2	3	2	2		
CO5	3	3	3	2	3	2	3	3	3	2	3		
TOTAL	15	12	13	10	13	10	13	13	15	10	12		
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2		
				2 64		3.5 31	4 1	-					

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER – VI Discipline Specific Elective - III A

DISCIPLINE SPECIFIC ELECTIVE - 111 A  ENTREPRENEURIAL DEVELOPMENT												
~				ENT	REPE	RENEURIAL D		NT				
Subject	Hours CIA External											
Code						-	Hours					
23BCO6E	1		T			3	5	25	75	100		
						earning Obj						
LO1						nd characteris		epreneurs	hip			
LO2	_					ousiness oppo						
LO3	_					ess of setting						
LO4	To	gair	n kno	wledg	ge in	the aspects of	of legal Con	npliance	of setting	up of an		
	en	terpr	ise									
LO5 To develop an understanding of the role of MSME in economic gro												
Prerequisi	ite:	Shou	ıld ha	ve sti	udied	Commerce	in XII Std					
						Content	S			No. of		
										Hours		
	Introduction to Entrepreneur											
		Meaning of Entrepreneurship – Characteristics of										
TI:4 T	Er	ntrepr	eneur	ship -	- Тур	es of Entrepro	eneurship –	Self Emp	loyment	15		
Unit I	_	Diff	erenc	e bet	ween	Entreprene	urship and	Employ	ment –	15		
	M	<ul> <li>Difference between Entrepreneurship and Employment –</li> <li>Meaning of Entrepreneur – Traits – Classification – Functions –</li> </ul>										
	Entrepreneurial Scenario in India.											
	Design Thinking											
	Id	ea G	enera	tion -	- Ide	ntification of	f Business	Opportui	nities –			
Unit II	De	esign	Thinl	king F	roces	ss – Creativit	y – Inventio	n – Innov	vation –	15		
Cint II	Di	iffere	nces -	- Valı	ue Ad	ldition – Con	cept and Ty	pes – To	ols and	13		
			_		nerati	ng an Idea –	Turning Id	ea into B	Business			
	_		unity.									
		_	up o			•						
						in Enterprise						
Unit III						artnership – I				15		
						pany – One l				10		
						ise –Feasib			rketing,			
						ommercial an						
						s and Formu						
TI!4 TX7						of Project Re				1.5		
Unit IV						d Requireme				15		
		_	•			orise – Regis	tration – So	ource of i	runas –			
			Soui									
						Institutions	ntrannanar	ahin I	nortonas			
						nd Women E c Growth – N						
	ı											
Unit V	Government Organizations in Entrepreneurship Development –									15		
	MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial											
						Schemes –						
						– Women En						
	U	ciicia	ион Г	rogra		OTAL	acpicheurs	шЬ ш ша	ııd.	75		
							omos			13		
						Course Outc	omes					

CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women
	entrepreneurs  Textbooks
	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham
1	Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014).Entrepreneurship And Small
	Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleand
7	Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development &
	Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
	Reference Books
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage
_	publication, Chennai.
2	Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entreprenuerial development and management, S.K.Kataria
3	publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entreprenuerial development, Himalaya publishing, Mumbai.
NOTE	: Latest Edition of Textbooks May be Used
	·
Web I	Resources
1.	https://www.interaction-design.org/literature/topics/design-thinking
2.	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3.	http://www.msme.gov.in/

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAG E	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

### THIRD YEAR – SEMESTER – VI DISCIPLINE SPECIFIC ELECTIVE – III B

COMPUTER APPLICATION IN BUSINESS														
Subject Code L. T. P. S. Credits Inst. Mark														
Subject Co	de	L	T	P	S	Credits	Hours	CIA	Exter		Total			
23BCO6E	22		T			3	5	25	75		100			
					Le	earning Obje	ctives							
	То	annl	v vari	OUS te		ologies used		tion of co	mnuter	syst	ems in a			
LO1			s envi			orogies asea	in the opera	non or cc	mpater	Syst	cins in a			
LO2	То	Und	erstan	d the	basic	concepts of a	word proce	ssing pac	kage					
LO3		Understand the basic concepts of a word processing package apply the basic concepts of electronic spread sheet software in business.												
LO4			Understand and apply the basic concepts of PowerPoint presentation.											
LO5		_				mail for con	nmunicating	in an a	utomate	ed o	ffice for			
			s envi											
Prerequisit	es: S	Shoul	ld hav	e stu	died (	Commerce in				<b>.</b>				
						Content	S				. of			
		Wor	d Pro	aaggir						но	urs			
					_	-Processing,	Word-Proce	ssing Co	ncents					
						d Working wi								
Unit I						place Text,					15			
						rext - Bull								
		Paragraph Formatting, Indent, and Page Formatting, Header												
		and F	ooter											
			Merg											
Unit II						lling and For					15			
						- Mail Merg	•	•	_					
						ocuments, Cre	eating Busin	ess Docu	ments.					
			aring			ons: Slides,	Fonts Dr	awina F	diting					
Unit III						ages, texts, S					15			
			_			ation - Slic	•		_		13			
			entatio											
		Spre	adshe	et an	d its l	Business App	lications							
		Sprea	adshee	et: Co	ncept	ts, Managing	Worksheet	s - Form	natting,					
			_			g, and Printi	-		_					
Unit IV						Project Invol					15			
		_	_	,		and Graphs.								
				_		Date and Tin	ne, Lookup	and Ref	erence,					
						inctions.								
						<b>readsheet</b> t in the A	rea of Lo	an and	Lease					
			ment,					tements,						
Unit V			-			on Accountin	•				15			
		_	_	_		istribution an		-						
						ession.			,					
						TOTAI	<u> </u>				75			
THEORY 2	20%	& P	ROB	LEM	S 80%									

	Course Outcomes							
CO1	Recall various techniques of working in MS-WORD.							
CO2	Prepare appropriate business document.							
CO3	Create - Presentation for Seminars and Lecture.							
CO4	Understanding various tools used in MS-EXCEL.							
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.							
Textbooks								
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.							
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP.							
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business, Mumbai, Maharashtra.							
4	Peter Norton, "Introduction to Computers" -Tata McGraw-Hill, Noida.							
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.							
Reference Books								
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.							
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.							
3	Dr.R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.							
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.							
5	Glyn Davis &BrankoPecar: Business Statistics using Excel, Oxford publications, Chennai.							
NOTE:	Latest Edition of Textbooks May be Used							
	Web Resources							
1	https://www.youtube.com/watch?v=Nv_Nnw01FaU							
2	https://www.udemy.com/course/office-automation-certificate-course/							
3	https://guides.lib.umich.edu/ld.php?content_id=11412285							

	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAG E	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER - VI DISCIPLINE SPECIFIC ELECTIVE – IV A

	LOGISTICS AND SUPPLY CHAIN MANAGEMENT									
Subject Co	de L	Т	Р	S	Credits	Inst.		Marks		
Subject Co	de L	ı	Г	3	Credits	Hours	CIA	External	Total	
23BCO6E	23	T			3	5	25 75 1		100	
	Learning Objectives									
LO1	To und	erstan	d the	origin	and principle	s of logistic	s manage	ement		
LO2	To kno	w the	types	of inv	ventory contro	1				
LO3	To gair	insig	ht on	the in	nportance of s	upply chain	manager	nent		
LO4	To ider	ntify th	ie Key	/ Enal	blers in Suppl	y Chain Imp	orovemen	ıt		
LO5	LO5 To analyse the SCOR model									
Prerequisit	es: Shou	ld hav	ve stu	died (	Commerce in	XII Std				

	Contents	No. of Hours
Unit I	Logistics Management Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
Unit II	Transportation and Distribution Types of Inventory Control— Demand Forecasting— Routing— Transportation Management— Some Commercial Aspects in Distribution Management— Codification— Distribution Channel Management— Distribution Resource Planning (DRP)—Logistics in 21 <sup>st</sup> Century.	15
Unit III	Supply Chain Management Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
Unit IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
Unit V	Aligning the Supply Chain with Business Strategy  SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip  Effect and Supply Chain – Supply Chain Relationships – Conflict  Resolution Strategies – Certifications.	15
	TOTAL	75
CO1	Course Outcomes  Examine the importance of Customer Service in Logistics Management	
CO2	Develop an understanding on the Distribution Channel Management	
CO3	Interpret the Global applications of supply chain management	
CO4	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement	
CO5	Identify the conflict resolution strategies	

	Textbooks
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
	Reference Books
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
NOTE: L	atest Edition of Textbooks May be Used
	Web Resources
1	https://lapaas.com/logistics-management-overview-types-and-process/
2	https://www.investopedia.com/terms/s/scm.asp
3	https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions

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

3 – Strong, 2- Medium, 1- Low

#### THIRD YEAR – SEMESTER - VI

#### DISCIPLINE SPECIFIC ELECTIVE – IV B

<u>DISCIPLINE SPECIFIC ELECTIVE – IV B</u> SPREADSHEET FOR BUSINESS													
							Inst.		Mark	22			
Subject C	Code	L	T	P	S	Credits	Hours	CIA	Extern		Total		
23BCO6	E4		Т			3	5	25	75		100		
202000					L	earning Obje	ctives						
LO1	To i	ntrodi	uce st	udent		excel as an imp		n busines	ss applica	ation	ns		
LO2						the features and							
LO3						pts of account				sing	spread		
	shee	t.				•	C 1	C	•		. 1		
LO4	To 0	Const	ruct f	ormul	as, ir	ncluding the u	se of built-	in function	ons, and	rela	tive and		
	abso	plute reference											
LO5			•			ations using M							
Prerequis	ites: S	Shoul	d hav	e stu	died	Commerce in	XII Std						
						Contents	3			l	o. of		
										Ho	ours		
			luctio		,	1 0 11 5	c :	G 11					
		•				ook - Cell Re	•		_				
						u, Conditional AutoSum, Sor							
Unit I				•							15		
		Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns,											
	I .	Removing Duplicates, Data Validation, Grouping and											
		Ungrouping.											
					ıl and	d Text Function	ons Financi	al Funct	ions				
		Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER,											
	I .	INTRATE) - Present Value, Net Present Value, Future Value											
Unit II	'	(PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical									15		
		Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER,									10		
	I .	LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR,											
		EXACT; Practical Exercises Based on Financial, Logical and Text Functions.											
		Statistical Analysis											
				•		unctions: Mea	n. Median	Mode S	Standard				
Unit III											15		
	I .	Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.											
		Refere											
		ate &	t Tim	e Fun	ction	s: Date, Date	Value, Day,	Days 36	0, Now,				
Unit IV						Workday, We					15		
Cint 1 v	K					Hlookup, Vlo	A /			15			
	I .		• •				Exercises Based on Statistical, Date &						
		Time, Lookup and Reference Functions.  Projects and Applications											
							ment Dor	roll Dra	ceccina				
Unit V		Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media									15		
\ \text{Omt V}										15			
		Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.											
			<u> </u>			TOTAL	•				75		
										<u> </u>			

THEORY	20% & PROBLEMS 80%								
11120111	Course Outcomes								
CO1	Develop And Apply Fundamental Spread Sheet Skills.								
CO2	Understanding Various Tools Used In Ms-Excel.								
CO3	Knowledge On Various Statistical Tests in Ms-Excel.								
CO4	Formulas and Functions.								
CO5	Develop Trending Application Using MS-Excel								
	Textbooks								
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.								
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.								
Wayne L Winston, Microsoft Excel, Data Analysis and Business Mo Prentice Hall, New Jersey, USA.									
4	Greg Harvey, Excel 2016 for Dummies, Chennai.								
	Reference Books								
1	Glyn Davis &BrankoPecar: Business Statistics using Excel, Oxford publications, Chennai.								
2	Google Sheets Basics: Masato Takeda and others; TekuruInc, India.								
3	HarjitSuman, Excel Bible for Beginners, Kindle Editio, Chennai.								
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.								
NOTE: L	atest Edition of Textbooks May be Used								
	Web Resources								
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts								
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance								
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU								

			1100								
	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

### THIRD YEAR – SEMESTER - VI Professional Competency Skill

		GF	NERA	L AV	VARE	NESS FOR CO	MPETITIVE !	Examina	TION	
Subj	ect	L	Т	P	S	Credits	Inst.		Marks	
Co	de	L	1	r	3	Credits	Hours	CIA	External	Total
23BC	<b>D6S1</b>		T			2	2	25	75	100
						Learning Ob	jectives			
LO1	To ci	reate	the	oppo	rtunit	y for learning	g across dit	fferent di	sciplines and	d builds
						they grow int				
LO2						tudents as the	<del> </del>	lifelong l	earners.	
LO3	To kr	ow	the ba	isic co	oncep	ts of various of	discipline			
Prerequisites: Should have studied Commerce in XII Std										
						Deta	ils			No. of Hours
UNIT	I G M P A A III cliff for the first form of the	asic egis eatur uties men f su lecti Geog fajon asses timo lassi eatur eatur fajon f	lature es of s, Dir dmer bjects ons ir raphy c ocea s — spher fication es, In s and	cepts, Judi const cective ats to between India y ans of India e, W on – I adian proje ops a	ciary itutio e Printhe C ween a and the v n Ri Vind ndian Soil cts, In	ee organs of ), Introduction n, Preamble, Inciples of Standard Constitution, Eduction Con World – Import World	n to Indian (Fundamenta tate policy, Basic structured the state numission, Canals Tributarie ouds system Monsoo Distribution system wegetation	Constitution I rights, F Types of the Doctring Street Bocal CAG.  - Gulfs - S - Clirents, Worden - Indian - Indian	on – Salient fundamental of Majority, ne, Division Governance,  Straits and matology – ld climatic n's physical rance Trade agriculture-	6
UNIT	III In U	Distribution.  Economy National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								
UNIT	IV R an T	finto espo owle nd f able Cal	rn Inconsersionse - ett Active Rehruconfettinet	orms, - Hor ct – N Rep erence	Revo ne Ru Non – ort – es – C	nation of Indiculationary activate league – I Cooperation Civil Disobout India Mooner Formation	vities – Wo Montague C Movement - bedience Movement and	rld War I Chelmsford Simon Ovement Demand	and India's d reforms – commission and Round for Pakistan	6

UNIT V	Environment and Ecology  Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6					
	TOTAL	30					
	Course Outcomes						
CO1	Develop board knowledge of the different components in polity						
CO2	Understand the Geographical features across countries and in India						
CO3	Acquire knowledge on the aspects of Indian Economy						
CO4	Understand the significance of India's Freedom Struggle						
CO5	Gain knowledge on Ecology and Environment						

	Textbooks								
1	Class XI and XII NCERT Geography								
2	History – Old NCERT'S Class XI and XII								
	Reference Books								
1	M. Laxmi Kant (2019), Indian polity, McGraw-Hill								
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill								
3	G.C Leong, Physical and Human Geography, Oxford University Press								
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.								
NOTE:	Latest Edition of Textbooks May be Used								
	Web Resources								
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts								
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance								
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU								