B.COM., CORPORATE SECRETARYSHIP

SYLLABUS

FROM THE ACADEMIC YEAR 2023 - 2024

TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005

Content

- 1. Preamble
- 2. Programme Learning Outcome
- 3. Course Structure
- 4. Course Learning Outcomes and Syllabus
 - (i) Core Courses (CC)
 - (ii) Elective (Discipline Specific/Generic) (EC)
 - (iii) Skill Enhancement Courses (SEC)

(iv)Professional Competency Skill

1. PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

2. PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

a. NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship is three year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

b. AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of, the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

c. GRADUATE ATTRIBUTES

On completing the B.Com (CS) course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

- 1. Proficient knowledge about laws, rules and regulations.
- 2. Interpretation of financial statements.
- 3. Interpersonal communication.

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

POs	Description								
PEO1	Critical Thinking: Understanding the concepts of finance, taxation, various laws								
	andsecurities trading, filling of tax returns idea generation and infer the advantages of								
	these concepts throughcritical thinking								
PEO2	Effective Communication: To express their views through effectiveco								
PEO3	Apply Reasoning: The reasoning power attained through contextual								
	knowledge helps them to assess the societal and environmental needs for								
	sustainable development								
PEO4	Professional Ethics: Appreciate the impact of the professional ethics, responsibilities								
	and procedures of the business practices and apply the same ethics both in professional								
	and personalspace.								
PEO5	Environment and Sustainability: Apply the knowledge gained in the curriculum for								
	thedevelopment of sustainable environment								
PEO6	Effective functioning: Execute any task efficiently an individual, as a team member								
	and as aleader in a diverse any environment.								
PEO7	Life Long Learning Self Learning: Instill a sense of lifelong learning based on self-								
	interest inaccordance with the changing scenario to retain competency.								

d. PROGRAMME EDUCATIONAL OBJECTIVES:

. e. PROGRAMME OUTCOMES:

On completion of the programme the students can

POs	Description
PO1	Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization.
PO2	Gain analytical skills in the field of accounting and taxation.
PO3	Determine the professional ethics of the business and contributefor community living and nation building.
PO4	Enhance communication skills, team work, group dynamics and leadership qualities.
PO5	Provide solutions to overcome the challenges in the area of finance and administration.

f. Program Specific Objectives (PSOs)

PSOs	Description
PSO1	A concrete exposure to the concepts of Accounting, General Laws, Finance,
	Governance, CSR and Management.
PSO2	Imparting specific knowledge on Company law and secretarial practice.
PSO3	Motivate to become an entrepreneur and nurture the entrepreneurial skills.
PSO4	Hands on training in GST and Income tax returns filing, Accounting
	Software, Corporate Correspondence, venture creation and industrial training.
PSO5	Train to develop managerial skills individually and collectively for better
	corporate management at local and global level.

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 mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Mathematics 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 Industrial Statistics course is newly introduced in the fourth semester, 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 - Artificial Intelligence.

Semester	Newly introduced Components	Outcome / Benefits
Ι	Foundation CourseTo ease the transition of learningfrom higher secondary to highereducation, providing an overviewof the pedagogy of learningLiterature and analysing theworld through the literary lensgives rise to a new perspective.	 Instill confidence among students Create interest for the subject
I, II, III, IV	Skill Enhancement papers (Discipline centric / Generic / Entrepreneurial)	 Industry ready graduates Skilled human resource Students are equipped with essential skills to make them employable

Value additions in the Revamped Curriculum:

	9	
		 Training on language and communication skills enable the students gain knowledge and exposure in the competitive world. Discipline centric skill will improve the Technical knowhow of solving real life problems.
III, IV, V & VI	Elective papers	 Strengthening the domain knowledge Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with hands-on-training.
IV	Elective Papers	 Exposure to industry moulds students into solution providers Generates Industry ready graduates Employment opportunities enhanced
V Semester	Elective papers	 Self-learning is enhanced Application of the concept to real situation is conceived resulting in tangible outcome
VI Semester	Elective papers	 Enriches the study beyond the course. Developing a research framework and presenting their independent and intellectual ideas effectively.
	xtra Credits: Learners / Honors degree	 To cater to the needs of peer learners / research aspirants

Skills acquired from the Courses	Knowledge, Problem Solving, Analytical
_	ability, Professional Competency, Professional
	Communication and Transferrable Skill

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total
							Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	13	13	13	13	22	18	92
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	2
Total	23	23	22	25	26	21	140

Consolidated Semester wise and Component wise Credit distribution

*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

ALAGAPPA UNIVERSITY, KARAIKUDI SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES WITH EFFECT FROM THE ACADEMIC YEAR 2023-24 ONWARDS B. Com.,(CS) Programme Structure

Sem	Part	Course Code	Courses	Title of the Course	T/P	Credits	Hours		Max. N	Aarks
								Int Ext		Total
	PartI	2311T	T/OL	தமிழ் இலக்கிய வரலாறு-I / Other Languages -I	Т	3	6	25	75	100
	Part II	2312E	English	General English- I	Т	3	6	25	75	100
		23BCS1C1	CC-I	Financial Accounting-I	Т	5	5	25	75	100
	PartIII	23BCS1C2	CC-II	Principles of	Т					100
				Management@		5	5	25	75	100
		-	Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	Т	3	4	25	75	100
	PartIV	23BCS1S1/ 23BCS1S2	SEC-1	a. Basics of Personal Finance & Investment Planning/ b. Basics of Logistics Management	Т	2	2	25	75	100
		23BCS1FC	Foundation Course	Fundamental Conceptsof Accounting &Commerce	Т	2	2	25	75	100
				TOTAL		23	30	175	525	700
I	Part I	2321T	T/OL	தமிழ் இலக்கிய வரலாறு-2 /Other Languages-II	Т	3	6	25	75	100
L	Part II	2322E	English	General English II	Т	3	6	25	75	100
	Part III	23BCS2C1	CC-III	Financial Accounting II	Т	5	5	25	75	100
		23BCS2C2	CC-IV	Principles of Marketing	Т	5	5	25	75	100
			Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	Т	3	4	25	75	100
	Part-IV	23BCS2S1/ 23BCS2S2	SEC-2	Every Day Banking or Emotional Intelligence	Т	2	2	25	75	100
		23BCS2S3	SEC-3	Fundamentals of Auditing	Т	2	2	25	75	100
			NMC	Naan Mudhalvan Course						
				TOTAL		23	30	175	525	700
II		2331T	T/OL	தமிழக வரலாறும் பண்பாடும் /Other Languages-III	Т	3	6	25	75	100
	Part II		English	General English- III	Т	3	6	25	75	100
	Part III	23BCS3C1	CC-V	Corporate Accounting -I	Т	5	5	25	75	100
		23BCS3C2	CC-VI	Company Law and Secretarial Practice	Т	5	5	25	75	100
			Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	Т	3	4	25	75	100
	Part-IV	23BCS3S1	SEC-4	Business Building Skills	Т	2	2	25	75	100
		233AT/ 23BCS3S2	SEC-5	Adipadai Tamil/GST Filling of Returns	Т	2	2	25	75	100
				TOTAL		23	30	175	525	700
	Part I	2341T	T/OL	தமிழும் அறிவியலும் /Other Languages -IV	Т	3	6	25	75	100

		1		10	r	r	1	-		
	Part II	2342E	English	General English -IV	Т	3	6	25	75	100
	Part III	23BCS4C1	CC-VII	Corporate Accounting -II	Т	4	4	25	75	100
IV		23BCS4C2	CC-VIII	Business Statistics	Т	4	4	25	75	100
			Generic Elective (Allied)	History/ Economics/BBA/ Commerce/B.Com (CA)	Т	3	4	25	75	100
	Part-IV	23BCS4S1	SEC-6	Tally Accounting Software	Т	2	2	25	75	100
		234AT/ 23BCS4S2	SEC- 7	Adipadai Tamil/ Professional Skills for Corporate World	Т	2	2	25	75	100
		23BES4		Environmental Studies	Т	2	2	25	75	100
						23	30	200	600	800
V	Part III	23BCS5C1	CC	Income Tax Law and Practice- I	Т	4	5	25	75	100
		23BCS5C2	CC	Business Law	Т	4	5	25	75	100
		23BCS5PR	CC	Project with viva- voce / InstitutionalTraining	Т	8	8	25	75	100
		23BCS5E1/ 23BCS5E2	Elective Generic	Corporate Governance & Business Ethics/ Industrial Laws	Т	3	5	25	75	100
		23BCS5E3/ 23BCS5E4	Elective Generic	Basics of Research Methodology (or) Entrepreneurial Development	Т	3	5	25	75	100
	Part IV	23BVE5		Value Education	Т	2	2	25	75	100
		23BCS5I		Summer Internship /Industrial Training		2	-	25	75	100
				TOTAL		26	30	175	525	700
VI	Part III	23BCS6C1	CC	Cost Accounting	Т	4	6	25	75	100
		23BCS6C2	CC	Income Tax Law and Practice-II	Т	4	6	25	75	100
		23BCS6C3	CC	Banking Theory Law & Practice	Т	4	6	25	75	100
		23BCS6E1/ 23BCS6E2	Elective Generic	Knowledge Management/ Office Management	Т	3	5	25	75	100
		23BCS6E3/ 23BCS6E4	Elective Generic	Financial Management/Modern Marketing Management	Т	3	5	25	75	100
	Part IV	23BCS6S1	Professional Competency Skill	Skill Training for Competitive Examinations		2	2	25	75	100
				Extension Activity		2	-			
						22	30	150	450	600
						140				

- ➢ T/OL-Tamil/Other Languages,
- \succ E English
- CC Core course –Core competency, critical thinking, analytical reasoning, research skill & teamwork
- Generic Elective (Allied)
- SEC-Skill Enhancement Course
- FC-Foundation Course
- ➢ T- Theory, P-Practical

<u>FIRST YEAR – SEMESTER – I</u> Core – I: Financial Accounting I

					<u>Core – 1:</u>	Financiai	ACCOUN	TING I		
Subject	L	Т	Р	S	Credits	Inst.		Marks		
Code				5	Cicuits	Hours	CIA	External		Total
23BCS1C1	5				5	5	25	75		100
	l	1	1	1	Learning	Objectives				
LO1	To un	derstan	d the b	oasic a	counting con	ncepts and s	tandards.			
LO2	To kn	ow the	basis f	for cal	culating busir	ness profits.				
LO3	To far	niliariz	e with	the ac	counting trea	tment of dep	preciation.			
LO4	To lea	rn the	metho	ds of c	alculating pro	ofit for singl	e entry sys	tem.		
LO5	To gai	n knov	vledge	on the	accounting t	reatment of	insurance	claims.		
Prerequisite	s: Shoul	ld have	studie	ed Acc	ountancy in X	KII Std				
					Con	tents				No. ofHours
Unit I	Finance Conce Trial I	cial Ac pts and Balance Ispense	counti 1 Conv e - Cla	ng – l vention ssifica	s - Journal, I tion of Errors	finition, Ob Ledger Acco s – Rectifica	ounts– Sub tion of Err	Basic Accoun osidiary Books ors – Prepara nt - Need	s — tion	15
Unit II	Final and R	eceipts	nts of - Prej	paratio	-	-		enue Expendi ount and Bala		15
Unit III	Sheet with Adjustments.Depreciation and Bills of ExchangeDepreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method.Units of Production Method - Cost Model vs Revaluation15Bills of Exchange - Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirementof Bill									
Unit IV	under rebate under rebate Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System -Methods 15 of Calculation of Profit - Statements by Conversion method. -									
Unit V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working									
					TOTAL					75

THEORY 20% & PROBLEM 80%					
CO	Course Outcomes				
CO1	Remember the concept of rectification of errors and Bank reconciliationstatements				
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns				
CO3	Analyse the various methods of providing depreciation				
CO4	Evaluate the methods of calculation of profit				

CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
	Textbooks
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, NewDelhi.
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, NewDelhi.
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: La	itest 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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject			n	0		Inst.		Mar	ks			
Code	L	T	P	S	Credits	Hours	CIA	Exte	ernal	Total		
23BCS1C2	2 5				5	5	25	7	5	100		
				Le	arning Obj	ectives	1	1				
LO1	To ur	nderst	and th	ne bas	sic managen	nent conce	pts and fu	nction	s			
LO2	To kr	now tł	ne var	ious t	techniques o	f planning	and decis	ion m	aking			
LO3	To fa	milia	rize w	ith th	e concepts o	of organisa	tion struct	ture				
LO4	To ga	ain kn	owled	lge al	out the vari	ous compo	onents of s	staffin	g			
LO5	To er	able 1	the stu	ıdent	s in understa	anding the	control te	chniqu	ues of			
		anagement										
Prerequisit	es: Sho	ould h	ave st	udiec	d Commerce		1					
					Contents	•			No. o			
	Intro	Avatia		Hou	rs							
Unit I	Mean Mana Admi of Ma Peter - Trei Quali	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.										
Unit II	Plann Funct Type Plann Maki	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in										
Unit III	Mean Chara Infor Organ Depa Centr	 Making – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management. 										

Unit IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	15
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 organization.	in an
CO3	Comprehend the concept of various authorizes and responsible an organization.	bilities of
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and commanagement.	ntrol in the
	Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Char Co. Ltd, New Delhi.	nd& Sons
2	DinkarPagare, Principles of Management, Sultan Chand & S Publications, New Delhi.	Sons
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata I Hill, Noida.	McGraw,
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co Delhi.	. Ltd, New
	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Ma Kalyani Publications, New Delhi.	nagement,
5		
5	Reference Books	
5		nts

2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
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 Management. Boston The Harvard Business School Press, India.
NOTE: La	itest 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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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

SKILL ENHANCEMENT COURSE -SEC 1

a. BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING

COURSE CODE:	Year and Semester:	Pre-Requisite:	Tota	l Hour	s/week				
	I year/I semester	Knowledge offinance	2						
23BCS1S1									
Lead to other courses	Financial M	anagement	L	Т	Р				
Theory	Marks: 75	Credits: 2	1	1	0				
LEARNING OBJECTIVES	 To make students understand basic concepts of personal finance To enable the students to learn time value of money To impart the knowledge on the power of compounding the money To introduce the concepts of financial planning To identify the various investments options and creating a balanced portfolio. 								
UNIT I	ersonal finance importance-Money Management Skills- Time Value of Money – resent Value – Future Value – PV & FV of a Lump Sum – PV and FV of nnuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of ompounding Rule 72.								
UNIT II	Investment Options -Meaning of I	Portfolio -creating a balanced i	nvestm	ent.					
UNIT III	Investment Products and their Ap Fund Products– Equit FOREX	pplications – Fixed Income Pro y Market – Derivatives a							
UNIT IV	Real Estate and Other Investmen Goal Based Investment Planning Goal – Additional Lumpsum Inve	- Selection of Investment Pr	oducts	to ach	ieve a				
UNIT V	Insurance – importance-Life Insur basics.	rance - Medical insurance –Ge	neral in	surance	e —				
RECOMMENDEDBOG	DKS								
1. Kane, A	lex Investments McGraw Hill Educ	cation							
2. Chandra	, Prasanna Investment Analysis a	nd Portfolio Management Mc	Graw I	Hill					

Education

WEB SOURCES:

- 1. https://www.rbi.org.in
- 2. https://investor.sebi.gov.in/iematerial.html

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING	COGNITIVE LEVELS
CO1	Understand and exhibit the skill to plan personal finance	K1, K2
CO2	Learn the time value of money and power of compounding	K2,K3,K4
CO3	Choosing the investment options with required knowledge	K2, K3
CO4	Identify the various investment options	K3, K4
CO5	Analyze the investment opportunities and selecting the best among them for diversified portfolio	K4,K5,K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies and practical exercises, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	3	3	3	3
CO2	2	3	3	3	3	1	3	3	3	3
CO3	1	1	1	1	2	3	1	3	3	3
CO4	1	1	1	1	1	2	1	3	3	3
CO5	1	1	2	1	1	2	1	2	3	1
Average	1.2	1.8	2	1.8	2	2.2	1.8	2.8	3	2.6

CO-PO-PSO MAPPING

SKILL ENHANCEMENT COURSE

BASICS OF LOGISTICS MANAGEMENT

COURSE CODE: 23BCS1S2	Year and Semester:	Iyear/I semester	Pre-Requisite: Knowledge of Commerce	Tota Hou 2	l rs/Week:					
Lead to other courses	Professional Manag	ement Course		L	Т	P				
Theory	Marks: 75	Credits: 2	2	2	0	0				
LEARNING OBJECTIVES	2. To create and i andallied indust	nterest in students to tries foremployment a		ogistics						
UNIT I	Logistics – Evolution Fundamentals Transpo Animals And Animal I Policies – Storage And	ort System: Railway, Driven Vehicles – Eco	Road, Air, Waterwa nomics Of Transporta	iys, Pipe I	lines,					
UNIT II	Components of Logisti	oonents of Logistics Management- Competitive advantages of Logistics Functions ogistics management – Principles – Logistics Network- Integrated Logistics n.								
UNIT III	Supply chain managem chain effectiveness – C Customer services									
UNIT IV	Elements of Logistics a Warehousin Computerisation		in the v	carrying vare hou	se:					
	Material handling, Cor – Order Processing – 7 Logistics and Supply	Transportation – Dema	and Forecasting – Imp	pact of Fo						
RECOMMENDED 1. John J.Coyle SupplyChain 2. Joel D.Wisne		, Robert A. Novack , css Perspective – CEN , G.Keong Leong – F	Brian J.Gibson – NGAGE , New Delhi Principles of							
MillanIndia 2. Chase, R.B., ChainManag 3. Chopra, S., I	K., 'Textbook of Logis	bs, F.R. 'Operations Publications, 13 th edit	Management and Su ion, 2018.							

E-RESOURCES:

- 1. <u>www.managementstudyguide.com</u>
- 2. <u>https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf</u>
- 3. <u>https://www.camcode.com/asset-tags/supply-chain-management-guide/</u>
- <u>https://library.ku.ac.ke/wp-</u> <u>content/downloads/2011/08/Bookboon/Magement%20andOrganisation/funda</u> <u>mentals- of- supply-chain-management.pdf</u>
- 5. <u>https://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZ</u> <u>MsJJjeu x Mg-S0f0hGcn</u>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BASICS OF LOGISTICS MANAGEMENT	COGNITIVE LEVELS
CO1	Understand the basic concepts of Logistics	K1, K2
CO2	Identify the opportunities in the field of logistics	K3

(K1Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

		Ľ	U-PU-P		FING					
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	2	3	3	3	3	1	3	1	3
CO2	1	2	3	3	3	3	1	3	1	3
Average	1	2	3	3	3	3	1	3	1	3

CO-PO-PSO MAPPING

FOUNDATION COURSE -FC

FUNDAMENTAL CONCEPTS OF ACCOUNTING & COMMERCE

COURSE CODE: 23BCS1FC	Year and Semester:I year/I semester		Pre-Requisite:Basic Knowledge of Accounts and Commerce			Total Hours Week/2						
Lead to other courses	Advanced Ad	L	Т	Р								
Theory	Marks: 75		Credits: 2	2	0	0						
LEARNING OBJECTIVES	<u>^</u>											
UNIT I	Classification of Account	finition • Systems of Accounting • Functions of Accounting • Basis of Accounting • assification of Accounts • Golden Rules of Accounting • Examples • Books of counts –Manual Vs Software										
UNIT II			d contents • Reporting –Diffe accounting-Cost Accounting-M									
UNIT III	Overview of business law	s-Company	/ Law-Commercial Law-Indust	rial law								
UNIT IV	Communication-meaning-o	lefinition-t	ypes-process-Barriers to comm	nunicatio	n							
UNIT V	Management-definition-types- functions of business management-Skills for an Entrepreneur– qualities of an entrepreneur											

RECOMMENDED TEXT

- 1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
- 2. S.Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
- 3. M.V. Nagarajan . Financial accounting, vidhya publications.
- 4. N.Premavathy, Principles of Management Sri Vishnu Publication -Chennai. 6. J.Jayasankar,Business Management Margham Publication -Chennai.
- 5. Elements of Mercantile Law N.D.Kapoor

REFERENCES:

- 6. S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, KalyaniPublishers, New Delhi.
- 7. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.Newdelhi.

- C.B.Gupta, Management Theory & Practice Sultan Chand & Sons NewDelhi. 2.
 L.M.Prasad, Principles & Practice of Management Sultan Chand & Sons New Delhi
- 9. Human Resource Management V S PRao
- 10. Human Resource Management -Ashwathappa

E-Resources:

- 1. www.accountingcoach.com
- 2. www.accountingstudyguide.com
- 3. <u>www.futureaccountant.com</u>
- 4. http://www.managementstudyguide.com/

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTAL CONCEPTS OF ACCOUNTING & COMMERCE	COGNITIVE LEVELS
CO1	Understand and apply the principles of accounting	K1, K2
CO2	Demonstrate an overview of understanding of commerce and allied fields	К3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical

exercises, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

CO-PO-PSO MAPPING

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Averag e	3	3	3	3	3	3	3	3	3	3

FIRST YEAR - SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

Subject	L	Т	Р	S	Credits	Inst.		Marks			
Code		1	r	3	Creatts	Hours	CIA	External	Total		
23BCS2C1	5				5	5	25	75	100		
					arning Obje						
LO1	High	er purc	hase ai	nd Insta	orepare differ alments Syst	em.					
LO2					ion of expen						
LO3	and r	etireme	ent	- C	about partne			•			
LO4	to dis	solutic	on of fi	rm	e learners re				ating		
LO5			-		s of internati		-	ards			
Prerequisit	es: Sho	ould h	ave stu	idied A	Accountancy		1				
					Content	S			No. of		
	TT:	D1		J T	- I 4 C 4				Hours		
Unit I	Hire Intere	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit									
Unit II	Brand system Profit exclu	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.									
Unit III	Partn Good	ership will -	Accou Calcu	ilation	Admission of Hidden				15		
Unit IV	Partner – Death of a Partner.Partnership Accounts - IIDissolution of Partnership - Methods – Settlement of AccountsRegarding Losses and Assets – Realization account – Treatment ofGoodwill – Preparation of Balance Sheet - One or more Partnersinsolvent – All Partners insolvent – Application of Garner VsMurray Theory – Accounting Treatment - Piecemeal Distribution –							tment of Partners arner Vs	15		
Unit V	Surplus Capital Method – Maximum Loss Method. Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.										
					TOTAI				75		
THEORY 2	.0% &	RO	BLEM								
				С	ourse Outco	mes					
CO1	To ev	valuate	the Hi	re purc	hase account	ts and Insta	lment syste	ems			
CO2	To pr	epare l	Branch	accou	nts and Depa	rtmental A	ccounts				

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: Lat	test 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	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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE - IV: PRINCIPLES OF MARKETING

Subject	T	Т	Р	S	Credits	Inst.		Ma	rks						
Code	L	L	I	3	Creats	Hours	CIA	Ext	ternal	Total					
23BCS2C2	5				5	5	25		75	100					
				Lea	rning Objec	tives									
LO1	Tokn	owthee	concep	tandfuı	nctionsofmar	keting									
LO2	Toun	derstar	ndthein	nportar	ceofmarkets	egmentatio	n								
LO3	Toex	aminet	hestage	esofnev	vproductdev	elopment									
LO4	Toga	inknow	ledge	ontheva	arious advert	isingmedia	S								
LO5	Toan	alyseth	egloba	ılmarke	etenvironmen	nt									
Prerequisite:	Basic	know	ledge (of Man	agement Contents				No. o	f					
									Hour	S					
	Intr	oducti	on to l	Marke	ting					9					
	Mear	ning–D	efinitio	on and	Functions of	Marketing	– Evolutio	on							
Unit I	of M	arketin	ig Con	cepts-	Innovations	in Modern	Marketin	ıg.							
	Role	and	Import	ance o	of Marketin	g - Class	ification	of							
	Mark														
		rket Se													
		iningan													
	Тур														
Unit II	Psyc	&		9											
			itioning - Introduction to Consumer Behaviour-												
		Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud's Theory of Motivation.													
				tives. I	Freud's Theo	ory of Motiv	vation.								
	Pro														
	Mar		_												
Unit III	Product-IntroductiontoStagesofNewProductDevelopment-									9					
	ProductLifeCycle—Pricing–Policies-Objectives– FactorsInfluencingPricing–Kinds of Pricing.														
				-	-	Pricing.									
	-				outions	01	17' 1	c							
					n–Advertisir	0 0									
TT . •4 TT7		-			aditional vs					0					
Unit IV		notion			ofsalespro										
					ersonal selle Channel N										
					al Goods.	Tempers –	Channel	5 01							
					and Strategie	96									
	COL	npenn	VU AII	ary 515 a	ind Strategi										
	Glob	al Ma	arket	Envir	onment-Soc	ial Respo	nsibility	and		_					
Unit V	Mark				ent Trends		•	Basic		9					
					arketing&										
					AISandMark			C							
					TOTAL				4	45					
				Co	urse Outco	mes									
CO1	Dev	elopan	d unde	rstandi	ngontherolea	andimporta	nceofmark	teting							
CO2	App	lythe41	o's ofn	narketi	ngintheirven	ture									
CO3	Iden	tifythe	factors	determ	iningpricing										

CO4	UsethedifferentChannels of distribution of industrial goods								
CO5	UnderstandtheconceptofE-marketingandE-Tailing								
	Textbooks								
1	PhilipKotler,PrinciplesofMarketing:ASouthAsianPerspective,PearsonEducation.NewDelhi								
2	Dr.C.B.Gupta& Dr.N.RajanNair,Marketing Management,SultanChand&Sons, NewDelhi.								
3	Dr.AmitKumar,PrinciplesOfMarketing,ShashibhawanPublishingHouse,Chenn ai								
4	Dr.N.RajanNair,Marketing,SultanChand&Sons.New Delhi								
5	NeeruKapoorPrinciplesOfMarketing,PHILearning,NewDelhi								
Reference Books									
1	ProfKavitaSharma,DrSwatiAgarwal,PrinciplesofMar ketingBook,Taxmann,newdelhi								
2	Dr.J.Jayasankar,MarketingManagement,MarghamPublication s,Chennai.								
3	Assael,H.ConsumerBehaviourand MarketingAction,USA:PWS-Kent								
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: HoughtonMifflinCompany								
5	BakerM,MarketingManagementAndStrategy,MacmillanBusiness,Bloo mburyPublishing, India								
NOTE: Late	st Edition of Textbooks May be Used								
	Web Resources								
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/								

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE -SEC 2

a. EVERY DAY BANKING

COURSE CODE: 23BCS2S1	Year and Semester:I year/II semester	Pre-Requisite: Knowledge of day-to-day banking		l Hou ek: 2	rs
Lead to other courses	Advanced study on Bank	ing Theory Law & Practice	L	Т	Р
Theory	Marks: 75	Credits: 2	1	0	1

LEARNING OBJECTIVES

1. To introduce the basic concepts of banking and related documents and process

2. To enable the students to gain knowledge about the modern banking techniques and related terms.

	Contents	No. of Hours
Unit I	Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft	5
Unit II	Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.	5
Unit III	On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID– Pass word – Hints for creating Pass words – change of pass word – on line transactions –Account statements – Fund Transfer – Payment of bills – Utility payments	6
Unit IV	Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles	6
Unit V	Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.	8
	TOTAL	30

RECOMMENDED TEXT BOOKS

1. B. Santhanam- Banking & Financial systems, Margham Publications

REFERENCE BOOKS

3. Parameswaran- Indian Banking, S. Chand& Co.

WEB SOURCES:

- 1. https://en.wikipedia.org/wiki/Online_banking
- 2. https://www.sbi.co.in/portal/web/services/internet-banking
- 3. https://www.hdfcbank.com/assets/popuppages/netbanking.htm
- 4. https://www.investopedia.com/terms/m/mobile-banking.asp
- 5. www.scotiabank.com/mobile/ca/en/0,,5181,00.html

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EVERY DAY BANKING	COGNITIVE
		LEVEL
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1,K2,K3
CO2	Execute online, mobile banking and related transactions	K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

	CO-10-150 MATTING												
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5			
C01	3	3	3	3	3	3	3	3	3	3			
CO2	3	3	3	3	3	3	3	3	3	3			
Average	3	3	3	3	3	3	3	3	3	3			

CO-PO-PSO MAPPING

SKILL ENHANCEMENT COURSE -SEC 2 b. EMOTIONAL INTELLIGENCE

COURSE CODE: 23BCS2S2	Year and Semester semester	::I year/II	Pre-Requisite: Knowledge on Emotions		Total Hours/Week:2				
Lead to other courses	Creation of Emotion	nal Intelligence		L	Т	Р			
Theory	Marks: 75	Credits:	2	2	0	0			
LEARNING OBJECTIVES									

1. To enable the students to understand the concepts of emotional intelligence

2. To teach the students on aspects relating to personality Analysis Self-analysis,

Positive and negative traits

	Contents	No. of Hours
Unit I	Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.	8
Unit II	Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude- Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness. Positive Traits – Humor and Happiness – Empathetic ability - * Sensitivity profile – Empowered personality, Self – Empowerment.	5
Unit III	Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence-Self care	6
Unit IV	Self-analysis: Psychological growth and adjustment - Personal Development Plan	6
Unit V	Personal SWOT Analysis- learning to Celebrate Life.	5
	TOTAL	30

RECOMMENDEDBOOKSREFERENCE

BOOKS:

- 1. Dr. Aparna Chattopadhyaym What's Your Emotional IQ, Pustak Mahal, May 2004.
- 2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
- 3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

WEB SOURCES:

https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotionalintelligence.pdf https://globalleadershipfoundation.com/geit/eitest.html

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	EMOTIONAL INTELLIGENCE	COGNITIVE
		LEVEL
CO1	Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment	K1, K2

CO2	Analysing people based on personality and develop deep self-	K3, K4	
	esteem, will power etc. leading to swot analysis		

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests, role plays.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours: 30

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5				
CO1	1	1	3	3	3	1	3	3	3	3				
CO2	1	1	3	3	3	1	3	3	3	3				
Average	1	1	3	3	3	1	3	3	3	3				

CO-PO-PSO MAPPING

SKILL ENHANCEMENT COURSE -SEC 3 FUNDAMENTALS OF AUDITING

COURSE CODE: 23BCS2S3	Year and Semester:I year/II semester	Pre-Requisite: Basics of Management	Total Ho /Week 2	ours
Lead to other courses	Professional Courses		L	Т
Theory	Marks: 75	Credits: 2	2	0

LEARNING OBJECTIVES

- 1. To make the students to understand the concept of Auditing
- 2. To enable the students to gain knowledge of various techniques of Auditing.

	Contents	No. of
		Hours
Unit I	Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning	5
Unit II	Errors & Frauds – Principles of Audits-Types of Audits	5
Unit III	Audit Planning-Auditing Techniques-Basics of Internal audit- procedure and documentation	8
Unit IV	Meaning and types of vouching and verification	6
Unit V	Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors	6
	TOTAL	30

RECOMMENDED TEXT BOOKS:

- 1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
- 2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

- 1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
- 2. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
- 3. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

4. Sundar. K&Paari. K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEBRESOURCE:

1.http://www.osbornebooksshop.co.uk/p/auditing_tutorial

2. www.mu.ac.in

3. <u>www.learnthat.com</u>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	FUNDAMENTALS OF AUDITING	COGNITIVE LEVEL
CO1	Understanding and remembering the basic process of auditing	K1, K2
CO2	Identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	K3, K4

Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5				
CO1	1	1	3	3	3	3	3	3	3	3				
CO2	1	1	3	3	3	3	3	3	3	3				
Average	1	1	3	3	3	3	3	3	3	3				

CO-PO-PSO MAPPING

SECOND YEAR – SEMESTER - III Core – V: Corporate Accounting I

Subjec	t 💶	T	n	C		T		Marks	6
Code	L	Т	Р	S	Credits	Inst. Hours	CIA	Externa	l Total
23BCS30	C1 5				5	5	25	75	100
					Learning Object	ives			
L01			^		allotmentand Unde	<u> </u>			
LO2	To know debentur	.	ions of	compa	nies Act regarding	Issue and Reden	mption of	Preference	e shares and
LO3	To learn	the form a	nd conte	ents of	financial statemer	nts as per Schedu	le III of O	Companies	Act 2013
LO4	To exam	ine the var	ious me	thods of	of valuation of Go	odwill and share	s		
LO5	To identi	ify the Sigr	nificance	e of Int	ternational financi	al reporting stand	dard (IFR	S)	
Prerequi	site: Shou	uld have st	tudied I	Financ	ial Accounting in	I Year			
					Contents				No. of
									Hours
Unit I	Issue of	Shares – f Rights a	nd Bon	us Sha	scount - Forfeitur ares - Underwriti es of Underwriting	ng of Shares an			15
Unit II	Redemp Redemp Discoun Debentu Instalme	otion of otion Reser at. ares: Issue	Preferent tve – M e and l nase in t	nce S inimur Redem the Op	nce Shares & De hares–Provisions n Fresh Issue – F ption – Meaning en Market include	of Companies Redemption at P g – Methods -	ar, Premi – In-One	ium and e lot–in	15
	Final A		Sument	victilo	1.				
Unit III	Introduc Schedul	ction – Fina e III of Co	mpanies	s Act 2	Form and Contents 013 – Part I Form scertaining Profit	of Balance Shee	t – Part I	I Form of	15
Unit IV	Valuati Valuatic Valuing Method Valuatic	on of Goo on of Goo Goodwill on of Share	dwill & dwill – – Ave es – Nee	Share Meanir erage H d for V		luation of Good ofit – Annuity s – Methods of V	lwill – M and Cap	ethods of italisation	15
Unit V	Indian Internat India - Procedu Stateme Ind AS AS - 16	Accountin ional Finar Indian Ac res for Fo nt, Ind AS – 8 Accou 6 – Propert usiness Co	g Stand ncial Re countin rmulatio - 2 Va nting P y, Plant	lards porting g Star on of S luation olicies t & Eq	g Standard (IFRS)- ndards – Meaning Standards – Ind A n of Inventories, I , Changes in Acc uipment, Ind AS nd AS 110, Co	-Meaning and its g – Objectives AS – 1 Presenta nd AS – 7 Cash ounting Estimate 38 – Intangible	 Signifi tion of F Flow State and Err Assets In 	cance – inancial atement, rors, Ind nd AS –	15
					TOTAL				75
THEOR	Y 20% &	PROBLE	MS 809	%					
					Course Outcom	ies			
CO1		and accoun pute the lia			ntries to be passed writes	in case of issue,	forfeitur	e and reiss	ue of shares
CO2					issue and redemp	tion of preferenc	e shares a	and debent	ures
CO3	Construc	t Financial	Statem	ents ar	plying relevant ac	counting treatme	ents		

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:	Latest 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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	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

SECOND YEAR – SEMESTER - III

CORE-VI: COMPANY LAW & SECRETARIAL PRACTICE

COURSE CODE: 23BCS3C2		Year and Semester:II year/III semester	Pre-Requisite: Basics of Management	Total hours / Week 5			
Lead to or	ther courses	Professional Cou	L	Т	Р		
Theory &	Problems	Marks: 75	Credits: 5	5	0	0	
	CompaniesA secretary 2. To introduce 3. To educate al 4. To impart kn personnel ofa 5. To impart kn	detailed Knowledge of Cor mendment Act 2013 and ed the key documents and vari bout the members and share owledge on various types of a company owledge on various types of Contents	ucate on role of a company ous types of shares holders of a company f meetings and managerial f winding ups of a company.	No	. of H	ours	
Unit I	INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY Evolution of Company law – Meaning and characteristics of a company – Stages ofincorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Complianceofficer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of						
	Company Secretary	- Officer in default.					
Unit II	 PROSPECTUS & SHARECAPITAL Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability formis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in theissue of Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital. 					12	
Unit III	MEMBERS AND SHAREHOLDERS Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.					12	

Unit IV	KEY MANAGERIAL PERSONNEL AND MEETINGS Directors – Women Director – Independent Director and Whole time Key ManagerialPersonnelDirector Identification Number and its significance – duties, qualification anddisqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting-Role and composition – Powers of the board – Notice, Agenda, minutes and resolution-Secretarial duties in meetings. WINDING UP Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT –Special courts – Mediation and Conciliation panel.				
Unit V					
	TOTAL	60			

Practical orientation – To encourage the students to role play as company secretary in anymeeting of the company (conduct Mock meeting)

RECOMMENDED TEXTBOOKS

- 1. ND Kapoor -Company Law & Secretarial Practice Sultan Chand & Sons
- 2. Gaffoor & Thothadri Company Law and Secretarial Paractice, Vijay Nicole Prints, Chennai
- 3. V.Balachandran and M.Govindarajan A Student Handbook on Company Law andPractice, Vijay Nicole Prrints, Chennai
- 4. Mr. Srinivasan Company Law & Secretarial Practice, Margham Publications, Chennai

REFERENCE BOOKS

- 1. Company Law & Secretarial Practice, CS Anoop Jain AJ Publication
- 2. Company Law Procedures with Compliance's and Checklists, Milind Kasodekar Shilpa Dixit, Amogh Diwan
- 3. Dr. B. Ravi Company Law and Secretarial Practice (New Companies Act 2013)
- 4. Taxman's Companies Act 2013 Taxman Publications, New Delhi
- 5. Vinod Kothari Understanding Companies Act 2013 Jain book agency, New Delhi.

JOURNALS:

- India business Law Journal, Vantage Asia publishing Limited
- Law Journal/ Corporate Law Reporter
- Symbiosis Contemporary Law Journal
- ICSI Journals & Bulletins

WEBRESOURCES:

- www.indianlawjournal.org
- www.icsi.edu
- www.clioindia.com

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	COMPANY LAW & SECRETARIALPRACTICE	COGNITIVE LEVEL
CO1	Understanding about the basic conceptsof a company and role of company Secretary	K1, K2
CO2	Knowledge about prospectus and sharesand various types under each.	K1, K2, K3
CO3	Detailed understanding about themembers and shareholders of the Company	K2
CO4	Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a Company	K2, K3,
CO5	Understanding the various types of winding up processes of a company.	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstration using MOA, AOA and Prospectus,

Mock Meeting, Talk by a company secretary, role plays, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the

desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING										
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

CO-PO-PSO MAPPING

SKILL ENHANCEMENT COURSE -SEC 4

Business Building Skills

COURSE CODE: 23BCS3S1	Year and Semester:II ye semester	ear/III	Pre-Requisite: Basics of Commerce	Total Weel 2	l hours «	/
Lead to other courses	Entrepreneurial Develop		L	Т	Р	
Theory	Marks: 75	5 Credits: 2				1

Learning Objectives:

- 1. To introduce the practical aspects of business
- 2. To impart knowledge on the different forms of business entities
- 3. To highlight the importance of innovation and creativity
- 4. To gain basic knowledge on Intellectual Poperty rights
- 5. To create awareness about national and state level entrepreneurial ecosystem

	Contents	No. of Hours
Unit I	Meaning of Business – Definition of Entrepreneurship- Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.	3
Unit II	Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.	3
Unit III	Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.	3
Unit IV	Introduction to IPR-Kinds of IPR-patents-Trademarks- Copyrights-Geographical Indications- Basics only.	3
Unit V	Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.	3
	TOTAL	15

Reference Text books:

RECOMMENDED TEXT BOOKS:

- 1. Reddy, Entrepreneurship: Text & Cases Cengage, NewDelhi.
- 2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
- 3. Leach/Melicher, Entrepreneurial Finance-Cengage, NewDelhi.
- 4. K.Sundar-EntrepreneurshipDevelopment-VijayNicoleImprintsprivateLimited
- 5. Khanka.S Entrepreneurial Development, S. Chand & Co. Ltd., NewDelhi, 2001.
- 6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

- 1. Barringer, B., Entrepreneurship:SuccessfullyLaunchingNewVentures, 3rdEd ition, Pearson, 2011.
- 2. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
- 3. Desai, V., SmallScaleIndustriesandEntrepreneurship, HimalayaPublishingHouse, 2011.
- 4. Donald, F.K., Entrepreneurship-

Theory, Processand Practice, 9th Edition, Cengage Learning, 2014.

5. Hirsch, R.D., Peters, M.andShepherd, D., Entrepreneurship, 6thEdition, TataMcGraw-HillEducationPvt.Ltd., 2006.

WEB RESOURCES:

- 1. https://www.msde.gov.in/
- 2. http://inventors.about.com/od/entrepreneur/
- 3. <u>http://learnthat.com/tag/entrepreneurship/</u>
- 4. www.managementstudyguide.com
- 5. <u>www.quintcareers.com</u>
- 6. <u>www.entrepreneur.com</u>
- 7. www.makeinindia.com
- 8. https://aatmanirbharbharat.mygov.in
- 9. <u>https://onlinecourses.nptel.ac.in/noc22_mg98/preview</u>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	Business Building Skills	COGNITIVE
		LEVEL
CO1	Learn the basics of business skills and forms	K1, K2
CO2	Identify the business opportunities and evaluate the same	K2, K3
CO3	Learn the concept of creativity, Innovation and invention	K1, K2, K3
CO4	Explore the modern skills requires to build a successful business	K1, K2
CO5	Understand the entrepreneurial ecosystem for successful business building	K1, K2

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, MSME visit, IPR workshops.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the

desired learning outcomes.

Total Hours: 15

	CO-FO-FSO MAFFING														
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5					
C01	3	1	3	1	1	1	1	3	3	3					
CO2	1	1	1	3	3	3	1	3	3	3					
CO3	1	1	1	2	1	1	1	3	3	3					
CO4	1	1	1	2	2	1	1	3	3	3					
CO5	2	2	3	2	2	3	1	3	3	3					
Average	1.6	1.2	1.8	2	1.8	1.8	1	3	3	3					

CO-PO-PSO MAPPING

10. (Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 5 GST FILLING OF RETURNS

COURSE CODE: 23BCS3S2	Year and Semester:II yea semester	ar/IV Pre-Requisite:Basics of GST	IUta	Total hours / Week 2			
Lead to other courses	Practical Filing of GST	Practical Filing of GST					
Theory	Marks: 75	Credits: 2	1	0	1		

LEARNING OBJECTIVES

- 1. To impart an overview of GST
- 2. To teach the importance and theoretical concepts of GST
- 3. To make students aware about the GST and its components
- 4. To enable the students to learn the process of GST filling

Total Hours: 30

	Contents	No. of Hours
Unit I	GST-Introduction-History of evolution of GST-Basics- Tax rates under GST-CGST, SGST, IGST	5
Unit II	Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions- Accounts and record- Time, Place and value of supply	7
Unit III	Procedure for registration under GST-Procedure for GST Payments and Refunds	6
Unit IV	GST Rates & HSN Codes-Input tax credit	5
Unit V	E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST	7
	TOTAL	30

RECOMMENDED TEXT BOOKS

- 1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
- 2. ICAI Indirect Tax Study Material, 2018

REFERENCE BOOKS

- 1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to IncomeTax, Taxmann Publications Pvt Ltd., NewDelhi.
- 2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.
- 3. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEBRESOURCES

- 1. <u>http://www.idtc.icai.org/gst.html</u>
- 2. <u>http://idtc.icai.org/gst-topic-wise-study-material-list.html</u>

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	GST FILLING OF	COGNITIVE
	RETURNS	LEVEL

CO1	Gain the knowledge about GST and its components and aware about various employment opportunities	K1, K2, K3,K4
CO2	Knowledge of GST return process	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve

the desired learning outcomes.

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
C01	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

<u>SECOND YEAR – SEMESTER – IV</u> <u>Core – VII: Corporate Accounting - II</u>

Subject Code	L	Т	Р	S	Credits	Inst.		Marks				
-		1	1	5		Hours	CIA	External				
BCS4C1	4				4	4	25	75	100			
Learning Objectives LO1 To know the types of Amalgamation, Internal and external Reconstruct												
LO1					-			Reconstru	ction			
		To know Final statements of banking companies										
LO3		Γο understand the accounting treatment of Insurance company account Γο understand theprocedure for preparation of consolidated Balance sh										
								a Balance s	heet			
LO5 Ducus quisitos Sh					des of windi							
Prerequisite: Sh		ave stu	latea	rinanc	Content		ear		No. o			
					conten				Hour			
		0			& Externa							
		•			g - Purchase			*				
	Value		et Ass thod		ethod, Net opes of 1		of Acc					
TT . • 4 T		nalgan		•	e Pooling of			0	15			
Unit I					ding Inter-C			- 110	15			
					econstruction			uction –				
					crease and]							
					eatment of E		-					
					Companies							
		-		-	-	ies (As Pe	r New Pro	visions) -				
Unit II	Final Statements of Banking Companies (As Per New Provisions) -							15				
	Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.											
						ng Kegula	tion Act 19	749.				
					counts: Principles –	Tuna D	onaration	of Final				
Unit III					ompanies –				15			
Unit III					-				15			
	Business – Accounts of General Insurance Companies -New Format.											
			d Fin	ancial	Statements							
TT •4 TT7	Introduction-Holding & Subsidiary Company-Legal Requirements							1 -				
Unit IV	Relating to Preparation of Accounts -Preparation of Consolidated								15			
	Balan	ice She	et (Êx	cluding	g Inter-Comp	oany Holdi	ngs).					
	Liqui	dation	of Co	mpani	ies							
					ding Up –							
Unit V					Deficiency				15			
				ators R	emuneration	- Liquidate	or's Final S	Statement				
	of Ac	counts										
			TC 00	0 /	TOTAI	<u>ـ</u>			75			
THEORY 20%	& PRC	DRLEN	15 80		se Outcome	26						
	Unde	rstand	the acc		g treatment		nation. Inte	ernal and ex	xternal			
CO1		structio			0	0	,					
Construct Profit and Loss account and Balance Sheet of Banking Com								nanie				
CO2					cribed forma				Panto			
				•				iog in the				
CO3	nresci	ribed for	nu pre ormat	pare fi	nal accounts	ormsurar	ice compar	nes in the				
	1,000		ui									

(C O5	Preparation of liquidator's final statement of account							
		Textbooks							
1	S.P. Jain	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.							
2		Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya ng House, Mumbai.							
3	R.L. Guj	pta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.							
4	M.C. Sh	ukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.							
5	T.S. Red	ldy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai							
	1	Reference Books							
1	B.Ramai	n, Corporate Accounting, Taxmann, New Delhi							
2	M.C.Shu	ıkla, Advanced Accounting,S.Chand, New Delhi							
3	Prof. Mu	ıkeshBramhbutt, Devi Ahilya publication, Madhya Pradesh							
4	Anil kun Mumbai	nar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house,							
5	Prasanth	Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.							
NOT	TE: Latest	Edition of Textbooks May be Used							
		Web Resources							
1		ww.accountingnotes.net/amalgamation/amalgamation-absorption-and- uction-accounting/126							
2	https://w	ww.slideshare.net/debchat123/accounts-of-banking-companies							
3	https://w	ww.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862							

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

3 – Strong, 2- Medium, 1- Low

<u>SECOND YEAR – SEMESTER – IV</u> <u>CORE – VIII: BUSINESS STATISTICS</u>

COURSE CODE: 23BCS4C2	Paper No 21	II year/IV semester		Pre-Requisite: asics of ommerce	Total I Week 4	nours /	
Lead to other courses	Professional	and Competi	itive Examir	nations	L	Т	Р
Theory	Ma	larks: 75 Credits: 4			4	0	0
LEARNIN	G OBJECTIV	ES					
1. To	o communicate	the origin an	d basics abo	ut the statistics			
2. To	gain knowled	ge on measur	es of central	tendency and measu	ures of va	riation	
3. To impart knowledge on Correlation and Regression analysis							
4. To	o understand th	e Time series	analysis	-			

5. To learn about various types and of index numbers and their calculations

	Contents	No. of Hours
Unit I	Introduction Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data- Graphs and Diagrams	12
Unit II	Measures of Central Tendency and Measures of Variation Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve	12
Unit III	Correlation and Regression Analysis Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.	12
Unit IV	Time Series Analysis of Time Series-Causes of Variation in Time Series Data -Components of TimeSeries- Additive and Multiplicative Models- Determination of Trend by Semi Average, Moving Average and Least Square (Linear Second Degree and Exponential) Methods- Computation of Seasonal Indices by Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods	12
Unit V	Index Numbers Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation - Customer Price Index and Its Uses- Statistical Quality Control	
	TOTAL	60

RECOMMENDED TEXTS

- 1. Statistical Methods- S.Gupta Sultan Chand & Sons
- 2. Statistics P.R. Vital- Margham Publications.
- 3. Rajagopalan SP and Sattanathan R B Business Statistics and Operations Research, Vijay NicoleImprint Private Limited, Chennai

REFERENCE BOOKS

- 1. Elements of Statistical Hypothesis E.L.Lehmann Johu Wiley & Sons.
- 2. Practical Statistics R.S.N.Pillai & B.Bhagavathi S.Chand & Company

- 3. Gupta SP and Archana Agarwal, Business Statistics (Statistical Methods) Sultan chand and Sons,New Delhi, 9th Edition 2013
- 4. Gupta SC, Fundamentals of Statistics, Himalaya Publishing House
- 5. Sharma J K, Fundamentals of Business Statistics, Second Edition, Vikas Publishing HousePrivate Limited, 2013

WEBRESOURCES

https://books.google.co.in/books?isbn=8122415229https://books.go ogle.co.in/books?isbn=8131301362https://books.google.co.in/book s?isbn=8122415229

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	BUSINESS STATISTICS	COGNITIVE LEVEL
CO1	Understanding of basics of Statistics and collection and tabulation of data presentation using various types of diagrams and charts	K1, K2, K3
CO2	Calculation measures of central tendency – mean, median, mode, geometric mean and harmonic mean, measures of variance- range, SD, MD, QD	K3, K4
CO3	Performing correlation and regression analysis using various methods	K4, K5
CO4	Analysis of time series data using various methods	K3, K4, K5
CO5	Analysis and construction of Index numbers using various methods and exhibiting the concepts of statistical quality control	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, surveys

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve

the desired learning outcomes.

Total Hours 60

	CO-FO-FSO MAFFING													
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5				
CO1	1	3	3	2	3	2	1	3	3	3				
CO2	1	3	3	2	3	2	1	3	3	3				
CO3	1	3	3	2	3	2	1	3	3	3				
CO4	1	3	3	2	3	2	1	3	3	3				
CO5	1	3	3	2	3	2	1	3	3	3				
Average	1	3	3	2	3	2	1	3	3	3				

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 6 TALLY ACCOUNTING SOFTWARE

COURSE CODE: 23BCS4S1	Year and Semester: II year/IV semester	Pre-Requisite: Basic Accounting Knowledge	Total 2	hours /	Week
Lead to other courses	Practical applicability in	work Environment	L	Т	P
Theory	Marks: 75	Credits: 2	1	0	1

LEARNING OBJECTIVES

- 1. To enable the students to acquire sound knowledge of basics of tally
- 2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

	Contents	No. of Hours
Unit I	Introduction and Accounting Features of Tally: Introduction to tally - salient features of tally - accounting features of tally	3
Unit II	Components of tally – create a company - select company - shut a company - alter a company - delete a company	4
Unit III	Introduction to groups –single and multiple group creation, display and altering	6
Unit IV	Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering	7
Unit V	Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – daybook	10
	TOTAL	30

RECOMMENDED TEXT BOOKS

1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

REFERENCE BOOKS

1.Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

WEBRESOURCES:

- 1. <u>https://sscstudy.com/tally-erp-9-book-pdf-free-download/</u>
- 2. https://www.sarkarirush.com/tallv-erp-9-book-pdf-download/
- 3. https://tallyonlinetraining.com
- 4. https://www.tallyacademy.in
- 5. https://help.tallysolutions.com

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	TALLY ACCOUNTINGSOFTWARE	COGNITIVE LEVEL	
CO1	Students can perform with basic skills of tally with accounting features – creation of company, groups and ledgers	K1, K2, K3, K4	
CO2	Execute the knowledge of tally accounting features for creation of accounting vouchers and report Generations	K5, K6	

ing, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

_	CO-FO-FSO MAFFING													
ſ		PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5			
ſ	CO1	3	3	3	3	3	3	3	3	3	3			
	CO2	3	3	3	3	3	3	3	3	3	3			
	Average	3	3	3	3	3	3	3	3	3	3			

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

SKILL ENHANCEMENT COURSE -SEC 7 PROFESSIONAL SKILLS FOR CORPORATE WORLD

COURSE CODE: 23BCS4S2	Paper No 23	Year and Semester: II year/IV semester	Pre-Requisite: Knowledge of Management	Total Week 2	hours	/	
Lead to other courses	Practical Ap	Practical Applicability					
Theory	Marks: 75	Credits: 2	2	1	1	0	

LEARNING OBJECTIVES

- 1. To impart all the skills required to work in a Corporate Environment
- 2. To educate about the importance of Etiquettes at work place and work life balance.

	Contents	No. of Hours
Unit I	Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills-	5
Unit II	Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women	5
Unit III	Building a self-image-need and importance-developing self- confidence and self-respect-Self-care.	7
Unit IV	Business Etiquette-meaning-understanding etiquette in work place- elements of business etiquette-working in diversity Professional Behaviour and its importance	7
Unit V	Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking - Dining Etiquette	6
	TOTAL	30

REFERENCE BOOKS

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

WEBRESOURCES

https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skillse9959676.html https://archive.org/details/essentialguideto00chan/page/n1/mode/2up

COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

COS	PROFESSIONAL SKILL FOR CORPORATE WORLD	COGNITIVE LEVEL
CO1	Knowledge about the basic skill set and grooming	K1, K2, K3, K5, K6
CO2	Understanding and exhibition of Business Etiquettes	K3, K4, K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions **Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	3	3	3	1	1	3	3	3
CO2	1	1	3	3	3	1	1	3	3	3
Average	1	1	3	3	3	1	1	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

<u>THIRD YEAR - SEMESTER - V</u>

<u>CORE-X-INCOME TAX LAW &</u>	PRACTICE I

COURSE CODE: 23BCS5C1	Year and Semester:III year/ V Semester	Pre-Requisite:Basics of Tax		Total hours / Week: 5			
Lead to other courses	Professional Course		L	Т	Р		
Theory & Problems	Marks: 75	Credits: 4	5	0	0		

LEARNING OBJECTIVES

- 1. To understand the basic concepts and definition under the Income Tax Act 1961.
- 2. To ascertain the residential status of an assessee and its incidence of tax.
- 3. To compute salary income under the head salaries.
- 4. To learn the concepts of annual value associated deductions and the calculation of income from house property.
- 5. To compute income from business and profession.

	Contents	No. of Hours
Unit I	INTRODUCTION: Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms-Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted fromTax.	15
Unit II	INCOME FROM SALARIE: Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites– Other items included in Salary – Qualifying amount for deduction u/s 80(C).	15
Unit III	INCOME FROM HOUSE PROPERTY: Income from house property - Computation of Income from House Property – Let-out house– Self occupied house – Deduction allowed from house property – Unrealized rent – Lossunder the head house property	15
Unit IV	PROFITS AND GAINS OF BUSINESS AND PROFESSION Profits and Gains of Business and Profession - Introduction - Computation of profits and gains of business and profession - Admissible deductions - Specific Disallowances - Depreciation - Loss under the head business and profession.	15
Unit V	ADMINISTRATION OF INCOME TAX ACT: Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment	15
-	TOTAL	75

RECOMMENDED TEXTBOOKS :

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.

2. Reddy T.S., HariPrasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication ,Chennai.

REFERENCE BOOKS:

- 1. Manoharan T.N & Hari.G.R, (2018) Students' Hand Book on Taxation , Snow White Publications Pvt. Ltd.
- 2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications. 3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
- 3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
- 4. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
- 5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

WEB RESOURCES

https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/ https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924 http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html https://www.hrblock.in/guides/houseproperty-deductions https://books.google.com/books?isbn=1584773855 https://books.google.com/books?id=iiQKAAAAMAAJ https://books.google.com/books?isbn=813172191

Course outcome – Cognitive level mapping

CO'S	INCOME TAX LAW & PRACTICE I	COGNITIVE LEVEL
CO1	Understand the basic concepts and definition under the Income Tax Act 1961.	K1, K2
CO2	Ascertain the residential status of an assessee and its incidence of tax.	K2, K3, K4
CO3	Preparation of salary income under the head salaries.	K4, K5
CO4	Calculation of income from house property.	K5, K6
CO5	Computation of income from business and profession	K5, K6
(171)	amambaying V2 Understanding V2 Applying V4 Applying V5 Er	

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Case studies, Demonstrations through income tax websites, practical exposure to forms

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 75

CO-PO-PSO MAPPING										
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

CORE -XI - BUSINESS LAW

COURSE CODE: 2BC5C2	Year and Semester: III year/V semester	Pre-Requisite: Basics of	Total hours / Week 5			
		Management	\mathbf{L}	Т	Р	
			5	0	0	
Lead to other courses	Professional Course					
Theory	Marks: 75	redits: 4				
LEARNING	GOBJECTIVES					
1. To help st	udents become proficient busin	ess leaders				
2. To provid	e students a better grasp of the	legal context in which bu	usiness			
decisions	aremade	-				
3. To educat	e the students about indemnity	and concepts of guarante	ee			
4. To educat	e the students about indemnity	and concepts of guarante	ee			
	knowledge about operations of			Act		

6. To explain about the comprehend laws pertained to Intellectual Properties Rights

	Contents	No. of
		Hours
Unit I	Indian Contract Act 1872 Contract: Meaning - Definition– Classification of Contracts, Essential Elements of Contract – Discharge of Contracts – Remedies for Breach of Contracts. E- Contract Meaning– Definition – Essential Elements of E- Contract – Types of E-Contracts.	12
Unit II	Contract of Indemnity and Guarantee Contract of Indemnity: Meaning – Definition– Scope of Contract of Indemnity- Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee- Revocation of Guarantee – Discharge of Surety.	12
Unit III	Sale of Goods 1930 Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller – Rights of Unpaid Seller – Doctrine of Caveat Emptor – Auction Sale.	12
Unit IV	Limited Liability Partnership Act, 2008 (LLP) Salient Features of LLP, Difference between LLP, Partnership and Company - LLPAgreement - Nature of LLP- Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners - Conversion to LLP, Winding Up and Dissolution.	12
Unit V	Law Relating to Intellectual Property Provisions Relating to Patents, Trademarks and Copyrights - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights	12
	TOTAL	60

RECOMMENDED TEXT BOOKS

1. Kapoor N.D. Business Law. New DeIhi: Sultan Chand& Sons, 2019.

2. Pillai N.P.N., Bhagavathy, Legal Aspects of Business, New Delhi, S.Chand, 2013

REFERENCE BOOKS

- 1. Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
- 2. Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.
- 3. Chadha, P.R, Business Law, Galgotia Publishing Company, New Delhi
- 4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

WEB RESOURCES

- 1. <u>https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Comme</u> <u>rcial%20Laws.pdf</u>
- 2. <u>https://www.icai.org/post.html?post_id=15532</u>
- 3. <u>https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf</u>
- 4. www.legalservicesindia.com
- 5. <u>www.indilaw.com</u>
- 6. <u>www.amritt.com</u>
- 7. <u>www.niscair.res.in</u>

COURSE OUTCOME- COGNITIVE LEVEL MAPPING

CO'S	BUSINESS LAWS	COGNITIVE LEVELS
CO1	Students can identify various laws involved in business operations.	K1, K2,K3
CO2	Students can apply basic principles of law pertaining to business	K3
CO3	Apply the knowledge of contract of indemnity, guarantee and its types	K2, K3
CO4	Students can understand the operations of Limited Liability Partnership Act	K2, K3
CO5	Understanding about the comprehend provisions related to Intellectual Properties Rights	K1, K2, K3, K4, K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating) **Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, case laws, discussions based on latest amendments, role plays

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	1	3	1	3
CO2	3	1	3	3	3	3	1	3	1	3
CO3	3	1	3	3	3	3	1	3	1	3
CO4	3	1	3	3	3	3	1	3	1	3
CO5	3	1	3	3	3	3	1	3	1	3
Average	3	1	3	3	3	3	1	3	1	3

CO-PO-PSO MAPPING

⁽Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

CORE XII- PROJECT: PROJECT WITH VIVA-VOCE INSTITUTIONAL TRAINING

COURSE CODE: 2BCSFR	Year and Semester: III year/V semester	Pre-Requisite: Knowledge of Company Law& Management Accounting	-	Total hours / Week 8				
Lead to other courses	Practical Applicability	·	L	Т	Р			
Project & Viva – Voce Examination	Marks: 75	Credits: 8	1	4	0			

LEARNING OBJECTIVES

1. To gain practical institutional experience the nature of school as workplace and their associated values, routines and cultures.

2. To demonstrate professional skills that pertains directly to the institutional experience.

3. To analyses and understand about the various department activities and their responsibilities.

4. To frame the organization structure, layout and to describe the organization's financial statement analysis

5. To prepare the report based on the training experience.

COURSE OUTCOME- COGNITIVE LEVEL MAPPING

CO'S	INSTITUTIONAL TRAINING	COGNITIVE LEVELS
CO1	Acquire institutional experience the nature of school as workplace and their associated values, routines and cultures.	K1, K2, K3
CO2	Demonstrate professional skills that pertain directly to the institutional experience.	K3, K4
CO3	Analyses the various department activities and their responsibilities	К3
CO4	Understand the organization structure, layout and to describe the organization's financial statement analysis.	K2, K3, K4, K5
CO5	Prepare the report based on the training experience.	K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Guidance for preparing the project report by applying the learnings

Supervised Institutional Training shall be an integral part of B. Com (Corporate Secretaryship)Degree Course. It is a sort of job testing programme designed to bridge the gap between theory& practice and create a natural interest in the practical aspects of the Company Secretaryship so as to stimulate trainee's desire to face its challenges and problems.

The training should be given under the joint supervision and guidance of the Training Officer of the Institution and Faculty member of Corporate Secretaryship. The details of the training are to be given and the assessment of each student in that regard should be fully documented.

The duration of the training shall be for a period of 30 days during the third year.

The Report shall be around 50-60 typed pages, excluding tables, figures, bibliographies and appendices.

The External Examiner appointed by the College, in consultation with the Internal Examiner, shall conduct the Viva-Voce Examination and Evaluate the Project Report while awarding the Marks. The marks shall be awarded for Project Report (Max.75) and Viva Voce Exam (Max 25) jointly by both the examiners.

(A candidate failing to secure the minimum for a pass (40%) shall be required to resubmit thereport to the department and reappear for voce exam for evaluation)

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V a. CORPORATE GOVERNANCE AND BUSINESS ETHICS

COURSE CODE: 23BCS5E1	Year and Semester: III year/V semester	Pre-Requisite: Basics of Company law	Total Week 5	hours K	. /
Lead to other courses	Professional and	certification Course	L	Т	P
Theory	Marks: 75	Credits: 3	5	0	0
manag 2. To discu corporat stakehol 3. To outli initial p scheme 4. To dem in the co 5. To expl	mpart knowledge on governan gement and corporate health in uss the various corporate sector te governance, governance ma lders' approach and welfare of ine the due diligence, function ublic offerings (IPO), sweat e (ESOS). onstrate various committees a orporate sector / companies' ac lain the various corporate soor uditand explains about busine	a the interest of shareholder ors and their functions, elem anual and demonstrate share Stakeholders ons, advantages, guidelines quity shares and employee and their functions which a ct 2013. cial responsibility (CSR) p	& public. nents of goo reholders V for issue o stock optic re prevailir practices ar	7s of on ng nd	

Contents No. of Hours **Corporate Governance – Introduction** Corporate - H i s t o r y - meaning-n e e d 12 governance f Unit I Corporate Governance – Definitions - Im o r p o r t a n c e -principles-Features of CorporateGovernance-Indian Committees on Corporate Governance **Corporate Governance-Legal Framework** India's Corporate Governance Frame work-Listing 12 Unit II Agreement-Clause 49A-SEBI Guidelines-Corporate Governance Report and contents-Corporate Governance and Shareholders rights Levels of Corporate Governance and Board Committee Levels of Corporate Governance - Various Board committees -Unit III 12 composition of board committees -Roles, Responsibilities and powers-Shareholders grievance committee-Remuneration Committee-Nomination Committee-Corporate Governance Committees-Corporate Governance Compliance Committee **Corporate Social Responsibility** Corporate Social Responsibility-Meaning &definitionprinciples, Indian models - Corporate Citizenship-Provision of Unit IV 12 CSR in Companies Act 2013-Section 135 of Companies Act 2013-Scope for CSR activities under Schedule VII- Case Studies (Practical Orientation) **Business Ethics** Business ethics - meaning, significance, scope - factors responsible Unit V for ethical and unethical business decision - Unethical practices in 12 Business - Business ethics in India -Ethics training programme.

unethical business decisions

TOTAL

RECOMMENDED TEXT BOOKS

- 1. Dr.Neeru Vasishth and Dr.Namita Rajput Corporate Governance values andethics, Taxmann Publications Pvt Ltd, New Delhi.
- 2. S.Sanakaran International Business & Environment, Margham Publication, Chennai.
- 3. Dr.S.S.Khanka Business Ethics and Corporate Governance, S.Chand Publication.
- 4. Sundar.K, Business Ethics and Value, Vijay Nichole Prints, Chennai.
- 5. Taxmann- Corporate Governance, Indian Institute of Corporate Affairs,
- 6. A.C.Fernando,K.P.Muralidharan&E.K.Satheesh-
- CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation.

REFERENCE JOURNALS

- Journal of Corporate Governance Research-Macro think Institute
- Indian Journal of Corporate Governance, Bi -annual journal- Sage Journals

WEBRESOURCES

- https://elearningindustry.com
- <u>https://essentialskillz.com</u>

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	CORPORATE GOVERNANCE AND BUSINESS ETHICS	COGNITIVE LEVELS
CO1	Understand the various corporate sectors and their functions, elements of good corporate governance, governance manual.	K1, K2
CO2	Demonstrate shareholders VS stakeholders' approach and welfare of stakeholders.	K1, K2
CO3	Outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).	K2, K3
CO4	Demonstrate various committees and their functions which are prevailing in the corporate sector/ companies' act 2013.	K4, K5
CO5	Understand the various corporate social responsibility (CSR) practices, social audit business ethics and its factors for ethical and unethical business decisions	K2, K4, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating) Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, exploring the Corproate Governance boards and report of companies through websites

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

CO-PO-PSO MAPPING										
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V

b. 1	IND	USI	RIAL	LAW	S

COURSE CODE: 23BCS5E2	Year and Semester: III year/V semester	Pre-Requisite: Knowledge ofLaw	Tota Wee 5	l hour ek	·s /					
Lead to other courses	Professiona	Professional Course								
Theory	Marks: 75	Credits: 3	5	0	0					
LEARNING OBJECTIVES 1. To acquire knowledge on Factories Act 1948										

- 2. To Learn the provisions of Industrial Disputes Act 1947
- 3. To understand the Workmen Compensation Act 1923
- 4. To gain knowledge on Employee State Insurance Act 1948
 - To gain fundamental knowledge of Employee Provident fund

	Contents	No. of Hours
Unit I	Factories act 1948 Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.	12
Unit II	Industrial Disputes Act 1947 Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay- off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs	12
Unit III	The Workmen Compensation Act 1923 Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability forCompensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation Notice & Claim – Medical Examination - Obligations & Rights of Employers &Employees - Schedules to the Act	12
Unit IV	Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits-penalties for false claims	12
Unit V	Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery – penalties andoffences	12
	TOTAL	60

Practical orientation - Students can be assigned to submit a report on welfare, health andsafety measures taken by the manufacturing industries of their choice.

RECOMMENDED TEXT BOOKS:

1. N.D.Kapoor -- Industrial Laws, Sultan Chand & Sons, New Delhi.

- 2. Dr.M.R.Sreenivasan & C.D.Balaji Industrial Laws & Public Relations, MarghamPublications, Chennai.
- 3. B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
- 4. S.Thothadri & Vijayalakshmi.M, IK International Publishing House Pvt Ltd

RECOMMENDED BOOKS

5. P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi

WEBRESORUCES:

- 6. https://labourlawreporter.com/
- 7. https://www.ilms.academy/products/certificate-course-on-labour-law

CO'S	INDUSTRIAL LAW	COGNITIVE LEVELS
CO1	Apply the provisions of Factories Act learned	K1, K2, K3
CO2	Identify the industrial Disputes based on the Act and find solutions and plan strategically	K3, K4, K5, K6
CO3	Exhibit the knowledge on compensation related to workmen	K4
CO4	Application of Employee State Insurance Act 1948	К3
CO5	Calculation of PF using the provisions of the Act	K6

5. ActCOURSE OUTCOME - COGNITIVE LEVEL MAPPING

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating) Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, case studies, role plays, discussions Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	2	2	3	3
CO2	3	1	3	3	3	3	2	2	3	3
CO3	3	1	3	3	3	3	2	2	3	3
CO4	3	1	3	3	3	3	2	2	3	3
CO5	3	1	3	3	3	3	2	2	3	3
Average	3	1	3	3	3	3	2	2	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

THIRD YEAR – SEMESTER – V

ELECTIVE COURSE (GENERIC)–EC VI a. BASICS OF RESEARCH METHODOLOGY

COURSE CODE: 23BCS5E3	Year and Semester: III year/V semester	Pre- Requisite: Basics of Statistics	ho	Total hours / Week 5				
Lead to other courses	Professional Course		L	Т	Р			
Theory	Marks: 75	Credits: 3	5	0	0			
LEARNING OBJECTIVES								

1. To acquire knowledge with regard to research methods and reporting

2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals

3. To provide knowledge on research methods, techniques and the process and

- 4. To develops skills in the application of research methods for business problems Solving
- 5. To analyse the research problems through systematic research methodology

	Contents	No. of
		Hours
	Research - Meaning and Significance - Objectives - Types -	12
Unit I	Research Process – Common problems encountered in research –	
	Ethics in Research.	
	Research Problems: Meaning – Selection and Formulation –	
Unit II	Review of available literature – Techniques involved in defining a	12
	problem	
Unit III	Research Design: Meaning and need for research design – Feature	12
	of a good design – Differentresearch design.	12
	Data Collection: Methods - Primary and Secondary Data -	
Unit IV	Observation – Interviews – Questionnaire – Constructing a	12
	Questionnaire.	
	Sampling – Fundamentals – Types – Sampling errors and data	
Unit V	collection errors - Sample size and its distribution - Testing the	12
	appropriateness of a sample	
	TOTAL	60

RECOMMENDED BOOKS:

- 1. Kothari C.R. Research Methodology.
- 2. Donal R. Cooper & Pamela S. Schindler Business Research Methods.
- 3. Gupta.S Research Methodology & Statistical Techniques

REFERENCE BOOKS

- 1. Paneerselvam Research Methodology Prentice Hall of India
- 2. Krishnaswamy Research Methodology Pearson Education India
- GopalLal Jain Research Methodology methods, tools & techniques Tamilnadu Book House
- 4. Harouneh A.B.E.M Research Methodology Tamilnadu Book House

WEB RESOURCES

www.socialpsychology.org

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO	BASICS OF RESEARCH METHODOLOGY	COGNITIVE
		LEVELS
CO1	Examine the Research Design of various types of research.	K1, K2
CO2	Compare and contrast the different methods of data collection and its presentation	K3. K4, K5, K6
CO3	Complete the analysis of Correlation and Regression to arrive inferences.	K3. K4, K5, K6
CO4	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.	K5, K4, K5, K6
CO5	Analyse the research problems through systematic research methodology	К6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, group work, survey based micro projects based on the practical application of techniques learned.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

	CO-PO-PSO MAPPING												
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5			
CO1	1	1	3	3	3	2	1	3	1	3			
CO2	1	1	3	3	3	2	1	3	1	3			
CO3	1	1	3	3	3	2	1	3	1	3			
CO4	1	1	3	3	3	2	1	3	1	3			
CO5	1	1	3	3	3	2	1	3	1	3			
Average	1	1	3	3	3	2	1	3	1	3			

Total hours 60

(Correlation level: 3 – Strong 2-Medium 1-Low)

ELECTIVE COURSE (GENERIC) – EC VI b. ENTREPRENEURIAL DEVELOPMENT

COURSE CODE: 23BCS5E4		Year and Semester: III year/V semester	year/V semester Basic Com Acco		Requisite: ics of nmerce, ounts& gement	Total hours Week 5		
Lead to	other courses	Venture Formation				L	Т	Р
Theory		Marks: 75		Cr	edits: 3	4	0	0
	 To discursion opportunt To analy To outlint To learn 	le the students to understand the c uss and identify significant char	nges and busines neurshij system,	d trend ss opp p exerci	ds to create bus ortunities sing the availab	iness		
Unit I	Entrepreneurship-T Entrepreneurship-E Entrepreneurship- Economic Develop Emerging trends:	n of Entrepreneurship & Entreprene Traits of an Entrepreneur-Factor	s prom ship-Wo reneursh ess Ow , Types	oting omen nip in mers: s of	12			
Unit II	IDEA GENERAT Creativity, Innovati stages-Recognizing ideas – Brainstorm boards, Day in the	12						
Unit III	OPPORTUNITY Opportunity iden Generation and so technical analysis, Project formulation Validation techniqu	N on – alysis, alysis-	12					
Unit IV	proprietorship, p company), missio Entrepreneurship-1 Plan (Practical Ori Venture capital	various form of business organ artnership, corporations, Limit on, vision and strategy formul Business model canvas –Preparatic ientation) - Sources of Finance- Vo process-Business angles- Commu- ts and Schemes-Dealing with bas	ed Lia ation- S on of Bu enture ca ercial b	ability Social siness apital- panks-	12			

Unit V	EMERGING TRENDS Ministry of Entrepreneurship and Skill Development-Key initiatives of the government – Make in India-National Start up policy-Startup India-Athmanirbar Barath (Self-reliant India)– Startup space of India- Unicorns (Case study)-EODB-Overview	12
	TOTAL	60

RECOMMENDED TEXT BOOKS:

- 7. Reddy, Entrepreneurship: Text & Cases Cengage, NewDelhi.
- 8. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
- 9. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
- 10. K.Sundar-EntrepreneurshipDevelopment-VijayNicoleImprintsprivateLimited
- 11. Khanka.S Entrepreneurial Development, S. Chand & Co. Ltd., NewDelhi, 2001.
- 12. Sangeeta Sharma, EntrepreneurshipDevelopment, PHILearningPvt.Ltd., 2016.

REFERENCE BOOKS:

- 6. Barringer, B., Entrepreneurship:SuccessfullyLaunchingNewVentures, 3rdEd ition, Pearson, 2011.
- 7. Bessant, J., and Tidd, J., Innovation and Entrepreneurship, 2nd Edition, John Wiley & Sons, 2011.
- 8. Desai, V., SmallScaleIndustriesandEntrepreneurship, HimalayaPublishingHouse, 2011.
- 9. Donald,F.K.,Entrepreneurship-Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
- 10. Hirsch, R.D., Peters, M.and Shepherd, D., Entrepreneurship, 6thEdition, TataMcGraw-HillEducationPvt.Ltd., 2006.
- 11. Mathew, J.M., Entrepreneurship Theoryat Cross Roads: Paradigms and Praxis, 2nd Edition, Dream Tech, 2006.
- 12. Morse, E., and Mitchell, R., Cases in Entrepreneurship: The Venture Creation Process, Sage South Asia, 2008.
- 13. NagendraandManjunath, V.S., Entrepreneurship and Management, Pearson, 2010.
- 14. Reddy, N., Entrepreneurship: TextandCases, CengageLearning, 2010.
- 15. Roy, R., Entrepreneurship, 2ndEdition, OxfordUniversityPress, 2011.
- 16. Stokes, D., and Wilson, N., SmallBusiness Managementandentrepreneurship, 6thEdition, Cengage Learning, 2010.

WEB RESOURCES:

- 11. https://www.msde.gov.in/
- 12. http://inventors.about.com/od/entrepreneur/
- 13. http://learnthat.com/tag/entrepreneurship/
- 14. www.managementstudyguide.com
- 15. www.quintcareers.com
- 16. <u>www.entrepreneur.com</u>
- 17. www.makeinindia.com
- 18. https://aatmanirbharbharat.mygov.in

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	ENTREPRENEURIAL DEVELOPMENT	COGNITIVE LEVELS
CO1	Enable the students to understand the concept of Entrepreneurship and nurture the entrepreneurial mind set	K1, K2
CO2	Identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities.	K2, K3, K4

CO3	Provide conceptual exposure on converting idea to a successful entrepreneurial firm.	K3, K4, K5, K6
CO4	Understand the basic application of concepts of entrepreneurship and entrepreneurial eco system, skills to generate new ideas and making it a viable venture using the available support system	K5, K6
CO5	Demonstrate thorough knowledge on entrepreneurial growth	K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, field visits, idea generation workshops, role plays, discussions, demonstrations using websites of government and related ones, class presentations, preparation of business plans and pitching, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3	3	3	3
Average	3	3	3	3	3	3	3	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

COURSE CODE: 23BCS5I	Paper No 35Year and Semester:III year/V semester			Pre-Requisite:	ho	Total hours / Week	
Lead to other courses Project Preparation							
Theory & Problems	Marks: 7	5	Credits: 2			0	0

SUMMER INTERNSHIP /INDUSTRIAL TRAINING

Note: Students to go for internship and submit a report.

<u>THIRD YEAR – SEMESTER – VI</u> CORE XIII–COST ACCOUNTING

COURSE CODE: 23BCS/CI	Year and Semester:III year/ VI Semester	Č I			
Lead to other courses	Professional Course		L	Т	Р
Theory & Problems	Marks: 75	75 Credits: 4		0	0

LEARNING OBJECTIVES

1. To outline the objectives and importance of cost accounting. Present Cost Sheet withvarious elements of Cost and to provide a theoretical base of Uniform Costing

- 2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
- 3. To gain knowledge on labour costing techniques
- 4. To learn about the types and allocation of overheads, absorption of overheads andmachine hour rate
- 5. To learn about the various techniques of costing.

Unit	Contents	No. of
		Hours
Unit I	Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison	15
Unit II	Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average and Weighted Average method– Base stock method	20
Unit III	Labour– Labour Turnover–Causes–Prevention–Methods of Wages Payment– Calculation of Wages –Incentive Bonus Schemes– Treatment of Idle Time& Overtime	20
Unit IV	Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption–Machine Hour Rate– Under/Over Absorption of Overheads and its Treatment	15
Unit V	Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing (With Normal Loss and Abnormal Loss A/c only)	20
	TOTAL	90

RECOMMENDED TEXT BOOKS

- 1. JainS P&Narang KL,Cost Accounting,Kalyani Publishers, NewDelhi
- 2. Reddy T.S.and HariPrasad Reddy Y.,Cost Accounting , Margham Publications,Chennai,Fourth Edition
- 3. MurthyAandGurusamyS,CostAccounting,TataMcGrawHillPublishingCompanyNew Delhi

REFERENCEBOOKS

1. Charles.T.Horngren,GeorgeFoster,Srikant.M.Datar,CostAccounting,PrenticeHallo f

IndiaPrivate Limited, New Delhi

- 2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co.,NewDelhi.
- 3. S.PIyengar, CostAccounting, SultanChand&Sons, NewDelhi
- 4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand&Co., New Delhi
- 5. R.S.NPillai&VBagavathi,CostAccounting,S.Chand&Co., NewDelhi
- 6. Dr. Maheswari S.N, Principles of Cost Accounting, Sultan Chand & Sons, NewDelhi
- 7. Pillai R.S.N.and BagavathiV., Cost Accounting, S.Chand, New Delhi
- 8. SaxenaV.K.and Vashist C.D, Cost Accounting, Sultan Chand & Sons, New Delhi
- 9. ShuklaM.C., Grewal T.S. and Dr.GuptaM.P., Cost Accounting, S.Chand, New Delhi

JOURNALS

- 1. Journal of Cost Management
- 2. International Journal of Cost Accounting

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	COST ACCOUNTING	COGNITIV ELEVELS
CO1	Understand the meaning of cost accounting and its scope and prepare cost sheets.	K1, K2,K3,K4
CO2	Analyse the methods of material control and valuation of material issues.	K3,K4
CO3	Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice.	K4, K5
CO4	Enumerate the classification of overheads and concepts relating to it.	K5
CO5	Calculate Costing using different techniques	K5, K6

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating) Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, model cost sheet preparation for different industries, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

		CO.	-PO-PSO	WAPP	ING					
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	1	3	3	3
CO2	3	3	2	2	3	3	1	3	3	3
CO3	3	3	2	2	3	3	1	3	3	3
CO4	3	3	2	2	3	3	1	3	2	3
CO5	3	3	2	2	3	3	1	3	2	3
Average	3	3	2	2	3	3	1	3	2.6	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

<u>THIRD YEAR – SEMESTER – VI</u>

CORE XIV -INCOME TAX LAW & PRACTICE II

COURSE CODE:	Year and Semester:III year/VI Semester Pre-Requisite: Knowledge of Tax Laws			Total hours / Week 6			
Lead to other courses	Professional Course		L	Τ	Р		
Theory & Problems	Theory & Problems Marks: 75 Credits: 4		6	0	0		
LEARNING OBJECTIVES							

1. To learn the classification of capital assets and computation of capital gain.

- 2. To identify the various incomes under income from other sources and calculations.
- 3. To get insights on aggregation of incomes and provisions of set-off and carryforward of losses.
- 4. To gain knowledge on the agricultural income and deductions under section 80.
- 5. To learn about individuals tax liability calculations.

	Contents	No. of
		Hours
Unit I	CAPITAL GAINS Capital Gains - Capital Assets – Meaning and Kinds – Procedure forcomputing Capital Gains – Cost of Acquisition – Exemption of Capital Gains - Loss under head Capital Gains	25
Unit II	INCOME FROM OTHER SOURCES Income from other sources - Income chargeable to tax under the head Incomefrom Other Sources –Dividends – Interest on Securities – Casual Income – Other Incomes –Deduction from Income from Other Sources – Loss under the head Other Sources	10
Unit III	AGGREGATION OF INCOME Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child – Deemed Incomes. Provisions relating to Set-off &Carry forward and Set-off of Losses.	15
Unit IV	AGRICULTURAL INCOME Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction inrespect of income (Deductions applicable to Individuals only) (Simple problems)	25
Unit V	ASSESSMENT OF INDIVIDUAL Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)	15
	TOTAL	90

RECOMMENDED TEXTBOOKS:

- 1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, NewDelhi.
- 2. Reddy T.S., HariPrasad Y Reddy, Income Tax Theory Law and Practice, MarghamPublication ,Chennai.

REFERENCE BOOKS:

- 1. Manoharan T.N &Hari.G.R,(2018) Students' Hand Book on Taxation ,Snow WhitePublications Pvt. Ltd.
- Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications.
 3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
- 3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
- 4. Vinod K.Singhania, Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
- 5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications, Agra.

WEB RESOURCES

- 1. https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/
- 2. https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924
- 3. http://incometaxmanagement.com/Pages/Gross-Total-Income/Salaries/SalariesContents.html
- 4. https://www.hrblock.in/guides/house-property-deductions
- 5. https://books.google.com/books?isbn=1584773855
- 6. https://books.google.com/books?id=iiQKAAAAMAAJ
- 7. https://books.google.com/books?isbn=813172191
- 8. <u>https://books.google.com/books?isbn=1584773855https://books.google.com/books?isbn=8131721914https://books.google.com/books?id=ii</u>
 - a. <u>QKAAAAMAAJ</u>

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9. Course outcome - COGNITIVE LEVEL MAPPING

10.		
CO'S	INCOME TAX LAW & PRACTICE II	COGNITIV ELEVELS
CO1	Compute "Income from capital gain" under section 45 to 55 and to analyse various exemption under capital gains.	K4, K5
CO2	Analyse various provisions contained under section 56 to 59 of the income tax act,1961 under the heads "Income from other sources".	K3, K4, K6
CO3	Outline various provisions relating to "Aggregation of income" and "Set-off and carry forward of losses".	K4,K5
CO4	Prepare gross total income and to analyse the provision under section 80C to 80U relating to individuals.	K5
CO5	Compile the procedure for computation of tax on income for assessment of individual for the current assessment year under the income tax act, 1961.	K5, K6

11. (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

12. Teaching Pedagogy:

- 13. Class room lectures, PPT presentations, seminars, practical exercises, case laws, exploration through income tax websites for ITR filing and assessment process, Quizzes
- 14. Note: These methodologies are indicative and teachers can innovate new methodologies to

achieve the desired learning outcomes.

Total Hours 90

CO-PO-PSO MAPPING										
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	3	3	3	3	3	1	3	3	3
CO2	1	3	3	3	3	3	1	3	3	3
CO3	1	3	3	3	3	3	1	3	3	3
CO4	1	3	3	3	3	3	1	3	3	3
CO5	1	3	3	3	3	3	1	3	3	3
Average	1	3	3	3	3	3	1	3	3	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

15.

<u>THIRD YEAR – SEMESTER – VI</u> **CORE XV-BANKING THEORY LAW & PRACTICE**

COURSE CODE: 23BCS6C3	Year and Semester:III year/ VI Semester	v i			
Lead to other courses	Practical Application		L	Т	Р
Theory & Problems	Marks: 75	Credits: 4	6	0	0

1. To understand the framework of banking regulation, role and functions of CentralBanks

2. To learn about the commercial banks

- 3. To understand the relationship between a banker and a customer
- 4. To study the various accounts, negotiable instruments operated by a banker.
- 5. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like Ebanking, credit card, debit card etc

	Contents	No. of
		Hours
Unit I	Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.	18
Unit II	Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM Cards - Debit Cards – Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking	18
Unit III	Opening of an Account, Types of Deposit Account - Types of Customers (Individuals,Firms, Trust and Companies) (Practical Orientation) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Pre- cautions to be taken by a Banker.	18
Unit IV	Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker	18
Unit V	Recent trends in Banking - e-Services: Internet Banking- NEFT, RTGS, IMPS -Tele Banking– Mobile Banking-Home Banking- Gold Banking-ATM-Credit Card-Debit Card-Gold/Platinum Card-Teller System-Electronic Fund Transfer-Electronic Cheque - PIN- SWIFT-Cloud computing – Block claim – Bit coin	18
	TOTAL	90

RECOMMENDED TEXTBOOKS

1. MichaelW. Brandi-Money, Banking, FinancialMarketsandInstitutions-Cengage, NewDelhi

- 2. GuruswamyS, BankingTheory:LawandPractice, VijayNicolePublication,2015, Chennai
- 3. Sundaram and Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
- 4. B. Santhanam- Banking & amp; Financial systems (MARGHAM PUBLISHERS)
- 5. Parameswaran- Indian Banking (S. CHAND &Co.)

REFERENCE BOOKS

- 1. CliffordGomez,Bankingandfinance,Theory,Lawandpractice,JainBookAgency,201 0Mumbai
- 2. Gupta, RKBankingLawandPractice, JainBookAgency, 2001, NewDelhi.
- 3. SundaramandVarshney,BankingTheoryLawandPractice,SultanChandCo,2010,Ne wDelhi.
- 4. Maheswari, S.N. Banking Theory Lawand Practice, Kalyani Publications, 2011, Mumbai.
- 5. Santhanam.B,BankingTheoryLawandPractice, MargamPublications.
- 6. NirmalaPrasad,BankingandFinancialServices,HimalayaPublications
- 7. Tandon-Banking law theory & amp; practice
- 8. Sherlaker&Sherlaker Banking law theory and practice

WEB RESOURCES

- 1. www.lawcommissionofIndia.nic.in
- 2. <u>www.rbi.org</u>
- 3. www.bankingombudsman.org
- 4. <u>https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20</u> Law%20-Professional.pdf

Course outcome - COGNITIVE LEVEL MAPPING

CO'S	BANKING THEORY LAW & PRACTICE	COGNITIVE LEVELS			
CO1	Gain knowledge about the banking regulation and role of RBI	K1, K2			
CO2	Knowledge on commercial banks and their activities	K2, K3			
CO3	Demonstrate the basic banking operations as a customer	K3, K4,K5			
CO4	Insights about the various negotiable instruments used by the bankers	K2, K3			
CO5	Understanding of modern banking techniques including Crypto currencies, Block chain and Cloud computing.	K2, K3, K4, K5			

9. (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

10. Teaching Pedagogy:

- 11. Class room lectures, PPT presentations, seminars, exploring through websites of banks, visit to banks,
- 12. Practical exercises to fill basic forms, exploring the different types of crypto currencies, discussion on application of block chain and cloud computing.
- **13. Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 90

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	2	3	2	3
CO3	3	3	3	3	3	3	2	3	2	3
CO4	3	3	3	3	3	3	2	3	2	3
CO5	3	3	3	3	3	3	2	3	2	3
Average	3	3	3	3	3	3	2	3	2	3

CO-PO-PSO MAPPING

(Correlation level: 3 – Strong 2-Medium 1-Low)

<u>THIRD YEAR – SEMESTER – VI</u> ELECTIVE COURSE (GENRIC): EC7 a. KNOWLEDGE MANAGEMENT

COURSE CODE: 23BCSÆI	Paper No 39		Year andPre-Requisite:Semester: IIIKnowledge ofyear/VI semesterManagement				ours		
Lead to other courses	Lead to other courses Professional Course								
Theory	Mark	ks: 75	5	0	0				
LEARNING	G OBJECTIVE	S							

- 1. To learn the meaning of Knowledge Management, myths, knowledge management lifecycle and the types of knowledge
- 2. To analyse the challenges in building knowledge management system
- 3. To learn Nonaka's model of knowledge creation and transformation
- 4. To acquire knowledge about knowledge
- 5. To capture and using interview as a tool to knowledgecapture

	Contents	No. of Hours
Unit I	KNOWLEDGE MANAGEMENT Knowledge Management – Knowledge Organisation – What Knowledge Management is not about? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges – Myths of Knowledge Management – Knowledge Management Lifecycle	12
Unit II	UNDERSTANDING KNOWLEDGE Knowledge – Intelligence – Experience – Common Sense – Cognition and Knowledge Management –Data – Information – Knowledge – Characteristics of Knowledge Types of Knowledge – Expert Knowledge – Chunking Knowledge – Knowledge as an attribute of expertise – Human Thinking & Learning	12
Unit III	KNOWLEDGE MANAGEMENT SYSTEMS LIFE CYCLE Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle – Similarities – Knowledge Management Systems Life Cycle – System Justification - Role of Rapid Prototyping – Selecting an Expert – Role of Knowledge Developer – Role of Quality Assurance – User Training	12
Unit IV	KNOWLEDGE CREATION Knowledge Creation – Nonaka's Model of Knowledge Creation & Transformation (2 hours)	12
Unit V	CAPTURING TACIT KNOWLEDGE What is Knowledge Capture? – Evaluating the Expert – Developing a Relationshipwith Experts –Fuzzy Reasoning and the Quality of Knowledge Capture – The Interview as a Tool – Guide to a Successful Interview – Rapid Prototyping in Interviews	12
	TOTAL	60

RECOMMENDED TEXTBOOKS

1. Knowledge Management, Elias M Awad & Hassan Ghaziri, Pearson Publications **REFERENCE BOOKS**

1. Brent N Hunter, The Power of KM: Harnessing the Extraordinary Value of

KnowledgeManagement, Spirit Rising Productions

- 2. <u>Donald Hislop, Knowledge Management in Organizations: A Critical Introduction</u>, OxfordUniversity Press, USA
- 3. Kimiz Dalkir, Taylor & Francis Knowledge Management in Theory and Practice
- 4. <u>Todd R. Groff</u> and Thomas P Jones, Introduction to Knowledge Management, ButterworthHeineman Pulications U.S.A
- 5. <u>Thomas H. Davenpor</u>t, Working Knowledge: How Organizations Manage What They Know, Harvard Business School Press

JOURNALS

International Journal of Knowledge Management and Practice

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	KNOWLEDGE MANAGEMENT	COGNITIVE LEVELS
CO1	Understanding over view knowledge management in detail	K1, K2
CO2	Application of learning in solving challenges in building the knowledge management system	K3, K4
CO3	Understanding the knowledge management life cycle	K2, K3 K4
CO4	Apply the key concepts of knowledge creation	K3
CO5	Understanding about the tools for knowledge capturing	K2, K3

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating) **Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, role plays, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve

the desired learning outcomes.

Total hours 60

	CO-PO-PSO MAPPING											
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	2	3	3	3	1	1	3	3	3		
CO2	2	2	3	3	3	1	1	3	3	3		
CO3	2	2	3	3	3	1	1	3	3	3		
CO4	2	2	3	3	3	1	1	3	3	3		
CO5	2	2	3	3	3	1	1	3	3	3		
Average	2	2	3	3	3	1	1	3	3	3		

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<u>THIRD YEAR – SEMESTER – VI</u>

ELECTIVE COURSE (GENRIC): EC7 b. OFFICE MANAGEMENT

COURSE CODE: 2BCSF2	Year and Semester: III year/VI semester	Pre-Requisite: Knowledge of Management	Tot We 5	al ho ek	urs /
Lead to other courses	Professi		T	Р	
Theory	Marks: 75	Credits: 3	5	0	0

LEARNING OBJECTIVES

- 1. To enable the students to gain knowledge about structure and functioning of anoffice
- 2. To make the students understand about the Records management
- 3. To enable the students to gain knowledge on office maintenance and management
- 4. To give knowledge about office forms and control of stationaries and supplies
- 5. To give insights about Office location, Office Layout and Office environment.

	Contents	No. of Hours
Unit I	Office Management : Meaning, Definition of office, Functions of Office, Office management - Definition of Functions, Duties, and Qualities of Office Manager –Role of Manager in Office, Planning and Scheduling of Office Work.	12
Unit II	Record Management : Meaning, Needs, Principles, Filing Objectives, Characteristics of Good Filing System, Centralised and Decentralised Filing, Filing and Indexing, Office Correspondence Business Information System – Electronic Data Processing.	12
Unit III	Office Maintenance Management : Cost Control - Methods of cost reduction and savings-, Organisation and methods (O&M), Need and objectives- Office Work- Work Simplification, Budgetary Control, organization for budgetary control– office budget- Store Management, Housekeeping and Waste Management.	12
Unit IV	Forms Control and Stationery : Objectives of Form control, Steps in Form control, Types of Forms and Design, Principles and Control Office Stationery and Supplies, Types of Stationary and Continuous Stationary Purchases.	12
Unit V	Office Accommodation and Layouts : Location of Office, steps in office layout, principles of office layout, Office Environment	12
	TOTAL	60

REFERENCES:

- 1. Balraj Dugal (1998), Office Management, Kitab Mahal Publications, New Delhi.
- 2. Bhatia, R.C, (2007) Principles of Office Management, Lotus Press, New Delhi, online

editionalso.

- 3. Kumar, N. and Mittal, R, (2001), Office Management, Anmol Publications, New Delhi.
- 4. Pillai, R.S.N and Bhagavathi, (2014) Office Management, S. Chand & Company New Delhi.
- 5. Thukaram Rao (2000), Office Organisation and Management, Atlantic Publishers, NewDelhi.
- 6. <u>http://books.google.co.in/books/about/Principles_of_Office_Management.</u>

CO'S	OFFICE MANAGEMENT	COGNITIVE LEVELS
CO1	Plan and practice the functions of office and office manager	K1, K2, K3
CO2	Devise and practice the record management system	K3, K4
CO3	Analyse the cost control methods and prepare office budget	K3, K4
CO4	Acquire the skill of effect form control and control over the office stationeries and supplies	K4, K5
C05	Practice the office layout principles and maintain office environment	K3, K4 K5

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating) Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, drawing layouts for different types of organisations, practice for filing and basic record management using computers and in physical environment, Quizzes

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5		
CO1	2	1	3	3	3	3	1	2	3	3		
CO2	2	1	3	3	3	3	1	2	3	3		
CO3	2	1	3	3	3	3	1	2	3	3		
CO4	2	1	3	3	3	3	1	2	3	3		
CO5	2	1	3	3	3	3	1	2	3	3		
Average	2	1	3	3	3	3	1	2	3	3		

CO-PO-PSO MAPPING

<u>THIRD YEAR – SEMESTER – VI</u> ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII a. FINANCIAL MANAGEMENT

COURSE CODE: 2BCSE3	Paper No 34	Year and Semester: III year/VI semester	Pre-Requisite: Basics of accounts& Management		Total hours / Week 5	
Lead to other courses	Professional Cour	rse		L	Т	Р
Theory & Problems	Marks: 75	Credits: 3		5	0	0

LEARNING OBJECTIVES

- 1. To understand how crucial financial decision are taken in a firm and gain insightinto wealth maximization and profit maximization.
- 2. To understand the cost of capital, importance of leverage and capitalization.
- 3. To demonstrate the theories of capital structure.
- 4. To formulate dividend decision in a firm.
- **5.** To learn about techniques for short term financial needs of the firm using workingcapital management concepts.

	Contents	No. of Hours
Unit I	INTRODUCTION Financial Management – Introduction – Scope – Finance and other related disciplines –Function of Finance – Functions of Finance Manager in 21 st Century. Financial Goals: Profit Maximization Vs Wealth Maximization - Time value of money-perpetuity – CMI Amortization.	12
Unit II	COST OF CAPITAL Cost of Capital – Significance of the cost of Capital – Determining Component costs of Capital – Cost of Equity - Cost of Preference share capital – Cost of Debt - Cost of Retained Earnings – Weighted Average cost of capital.	12
Unit III	CAPITAL STRUCTURE Capital structure – Importance – Factors affecting Capital structure - Determining Debt – Equity proportion – Theories of capital structure – Net Income Approach – Net Operating Income Approach – M.M Approach & Traditional Approach - Leverage concept –Operating Leverage – Financial Leverage and Combined Leverage.	12
Unit IV	DIVIDEND POLICY Dividend policy – Objective of Dividend Policies - Types of Dividend Policies - Factors Affecting Dividend Policy – Dividend Theories: Walter's – Gordons's – M.M Hypothesis – Forms of Dividend	12
Unit V	WORKING CAPITAL Working Capital – Components of working Capital – Operating Cycle – Factors influencing working capital – Determining working capital requirements. Capital Expenditure Capital Budgeting Techniques: Discounted Cash flow technique: Net Present Value - Internal Rate of Return- Profitability Index, Non – Discounted Cash flow Techniques: Pay back methods – Accounting Rate of Return	12

TOTAL	60

RECOMMENDED TEXT BOOKS

- 1. M.Y.Khan and P.K.Jain Basic Financial Management, Tata McGraw-Hill Education
- 2. Dr. A. Murthy, Financial Management, Margham Publications **REFERENCE BOOKS**
- 1. Pandey I.M.: Financial Management, Vikas Publishing House Pvt Ltd
- 2. Maheswari . S.M.: Financial Management, Sultan Chand & Sons
- 3. Prasanna Chandhra :Financial management theory and practice, McGraw-Hill Education
- 4. Dr. Rustagi P R, Fundamentals of Financial management ,Taxman's publication,14thedition
- 5. Paramasivan C & Subramanian T, Financial Management, New Age International Publishers

WEB RESOURCES

- 1. https://www.managementstudyguide.com/financial-management.htm
- 2. <u>https://corporatefinanceinstitute.com/resources/knowledge/finance/cost-of-capital/</u>
- 3. <u>https://www.investopedia.com/terms/c/capitalbudgeting.asp</u>
- 4. https://efinancemanagement.com/dividend-decisions
- 5. https://cleartax.in/s/working-capital-management-formula-ratio
- 6. https://books.google.co.in/books?isbn=812591658X
- 7. https://books.google.co.in/books?isbn=8174465863

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
C01	1	3	3	3	3	3	1	3	2	3
CO2	1	3	3	3	3	3	1	3	2	3
CO3	1	3	3	3	3	3	1	3	2	3
CO4	1	3	3	3	3	3	1	3	2	3
C05	1	3	3	3	3	3	1	3	2	3
Average	1	3	3	3	3	3	1	3	2	3

CO-PO-PSO MAPPING

(Correlation	level:	3 – ,	Strong	2-1	Medium	1-Low)
				- · · · · · · · · · · · · · · · · · · ·			/

<u>THIRD YEAR – SEMESTER – VI</u> ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII b. MODERN MARKETING MANAGEMENT

COURSE CO 2BCSE4		Year and Semester:III year/V emester	T	Pre-Requi Basics of Manageme		hours /		
Lead to other	courses	Practical Applicability			L	Т	Р	
Theory		Marks: 75		Credits:	3	5	0	0
1. To u conc 2. To d 3. To e 4. To ir	nderstand the pepts andphi iscuss the senumerate di interpret the nlighten the INTROD Introductio Selling and Marketing Marketing Manageme Concept - Marketing	OBJECTIVES ne basics of marketing, its enviro ilosophies. egmentations of a market. Ifferent product pricing strategies importance of promotion. students on contemporary topics Contents UCTION TO MARKETING n to Marketing Management - E d Marketing - Process of Marketing Tasks - Scope of Marketing - - Demand Management in Mark nt Philosophies - Production C Selling Concept - Marketing Concept - Holistic Concept - Marketing	s of ma bifferen ng Ma Core eting - oncept Concept teting i	ce between nagement - Concept of Marketing - Product ot - Social	No. of Hours			
Unit II	- Market Information System (MIS) Consumer Behavior -							
Unit III	Demand Forecasting - Components of a Marketing Plan PRODUCT PRICING STRATEGY Product - Product Classification - Product Strategies - New Product Development - Product Life Cycle and Marketing Mix - Branding Strategy - Labeling Strategy - Packaging Strategy - PricingMethods and Strategy							
Unit IV PROMOTION AND PLACEMENT MANAGEMENT Integrated Marketing Communication (IMC) - Tools of Promotion - Promotional Strategy - Distribution System - Function of Wholesaler and Retailer 12								
Unit V	Marketing Marketing Social Ch	MPORARY TOPICS IN MAR g of Services - Rural Marketin g - Digital Marketing - Ma nannels - Green Marketing – g – Marketing Ethics	g - Int rketing	ernational g through	12			
		TOTAL			60			

RECOMMENDED TEXTBOOKS:

- 1. Kotler, P. (2007). Marketing Management–The Millennium Edition Prentice Hall of India Private Limited. New Delhi, 35-8.
- 2. Pillai & Bagavathi, R. S. N. (1999). Marketing Management. S. chand & Co.Ltd.
- 3. Dr. D. Ranjith Kumar & amp; Dr. J. Sivashankar, Marketing Management Anvi Books Publishers

REFERENCE BOOKS:

- 1. Joshi, G. (2009). Information Technology for retail. Oxford University Press, Inc..
- 2. Mullins, J., Walker, O. C., & amp; Boyd Jr, H. W. (2012). Marketing management: A strategic decision- making approach. McGraw-Hill Higher Education.
- 3. Pradhan, S. (2011). Retailing management: Text and cases. Tata McGraw-Hill Education.
- 4. Ramaswamy, V. S., & Namakumari, S. (2009). Marketing management: Global
- 5. perspective, Indian context. Macmillan.
- 6. Withey, F. (2006). Marketing Fundamentals. The Official CIM Course book 06/07.Taylor & Francis.

WEB RESOURCES

- 1. https://iedunote.com/marketing-definition-functions-importance-process
- 2. http://www.yourarticlelibrary.com/marketing/top-10-advantages-of-marketing/53152
- 3. http://www.notesdesk.com/notes/marketing/the-marketing-mix-4-ps-of-marketing/
- 4. https://www.enotesmba.com/2013/03/marketing-notes-marketing-mix.html
- 5. https://www.marketingtutor.net/consumer-decision-making-process-stages/
- 6. https://courses.lumenlearning.com/boundless-marketing/chapter/ethics-in-marketing/
- 7. https://www.youtube.com/watch?v=Mco8vBAwOmA

CO'S	MODERN MARKETING MANAGEMENT	COGNITIV ELEVELS
CO1	Knowledge about marketing management, functions and scope	K1, K2
CO2	Conceptual knowledge about market planning, MIS, consumer behaviour	K2, K3
CO3	Understanding about the product pricing strategy	K2, K3,K4,K5
CO4	Framing of promotion and distribution strategies.	K5, K6
CO5	Working knowledge on recent trends in marketing	K5, K6

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, seminars, practical sessions on fixing prices for various products, ad zaps for promotional strategies, case studies on product planning, discussions on recent trends,

Quizzes.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 60

	CO-PO-PSO MAPPING												
	PO 1 PO 2 PO 3 PO 4 PO 5 PSO1 PSO2 PSO3 PSO4 PSO												
CO1	2	2	3	3	3	3	1	3	2	3			
CO2	2	2	3	3	3	3	1	3	2	3			
CO3	2	2	3	3	3	3	1	3	2	3			
CO4	2	2	3	3	3	3	1	3	2	3			
CO5	2	2	3	3	3	3	1	3	2	3			
Average	2	2	3	3	3	3	1	3	2	3			

26 PROFESSIONAL COMPETENCEY

SKILL TRAINING FOR COMPETITIVE EXAMINATIONS

COURSE CODE: 23BCS6S1	Year and Semester:III year/VI semester	Pre-Requisite: Basics of Statistics, business andgeneral knowledge	ho	Fotal Iours / Veek	
Lead to other courses	Competitive Exams		L	Т	Р
	Marks: 75	Credits: 2	2	0	0
	OBJECTIVES	vitical abili		•	•

1. To make the students learn about the analytical skill

2. To impart proficiency in logical skills related to numbers, data and English comprehension.

3. To create awareness about Indian Economy and related facts

4. To make the students aware about the Administration, Culture, Geography of India and State

5. To know about the current affairs, history and important events and dates.

	Contents	No. of Hours
Unit I	Mathematical Abil ity - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification- Highest Common Factor – Lowest Common Multiple- Compounds Interest-Simple Interest-Volume and Area- Conversion of information to data-Proportion and Ratio	7
Unit II	Logical Reasoning: Number Series-Visual Reasoning-Puzzles- Dice- Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram- Analogy -Verbal reasoning- Comprehension of English passages.	7
Unit III	Language Ability: English language basics- Parts of Speech- Matching the phrases- Synonyms-Antonyms- Prefix and Suffix- Articles-Prepositions-Homophobes-Tenses-Voices-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.	4
Unit IV	Indian Economy Nature of Indian economy – Five-year plan models – an assessment – Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends – Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education, Health, Employment, Poverty.	6

	Policy, Rights Issues, etc Indian Economy key factors- Current affairs related to Tamilnadu.	60
Unit V	Current Affairs Current events of National & International Importance-History of India & Indian National Movement- Indian & World Geography – Physical, Social, Economic Geography of India & the World- Indian Polity & Governance – Constitution, Political System, Panchayati Raj, Public	6

REFERENCE BOOKS

- 1. Quantitative aptitude by R.S.Agarwal
- 2. Logical Reasoning by R.S.Agarwal

3. Verbal and non-verbal reasoning y=by R.S.Agarwal

- 4. Genal studies various books to be referred
- 5. Competition Success Review.

WEBRESOURCES:

- 1. <u>https://questionpaper.org/reasoning/</u>
- 2. <u>http://www.simplynotes.in/analytical-logical-reasoning/</u>
- 3. <u>https://unacademy.com/</u>
- 4. <u>https://shikshanjagat.net/logical-reasoning-study-material/</u>
- 5. <u>https://www.clearias.com/</u>
- 6. https://www.civilserviceindia.com/subject/General-Studies/notes/

COURSE OUTCOME - COGNITIVE LEVEL MAPPING

CO'S	TRAINING FOR COMPETITIVE EXAMINATIONS	COGNITIVE LEVELS
CO1	Understanding frame work of the competitive examinations and apply the same	K1, K2, K3, K4, K5,
CO2	Learn about the mathematical, logical and language abilities to succeed in the competitive examinations	K3, K4
CO3	Exploring the Geography and social and political conditions at international and national level	K3, K4, K5
CO4	Gaining insight about the Indian Economy and the related issues	K3, K4, K5
CO5	Apply the knowledge of current affairs related to world and India	K3, K4, K5

(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

Teaching Pedagogy:

Class room lectures, PPT presentations, discussion on current affairs, regular updates from newspapers and journals problem solving through practical exercises, practice tests for each component and exploring online resources.

Note: These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total Hours 30

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1	1	1	1	1	1	1	1	1
CO2	1	3	1	3	3	2	1	1	1	3
CO3	1	1	1	1	1	1	1	1	1	2
CO4	1	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1	2
Average	1	1.4	1	1.4	1.4	1.2	1	1	1	1.8

CO-PO-PSO MAPPING