

**KALAI GNAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN
(AUTONOMOUS) PUDUKKOTTAI – 622001**

(An Autonomous Institution affiliated to Bharathidasan University & Re-Accredited with "B⁺⁺" Grade by NAAC)

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**COURSE PATTEN AND SYLLABI
FOR
UNDER GRADUATE –COMMERCE(B.COM)
(Revised)**

From the Academic year 2022-2023 onwards

Board of studies meeting held

on

13.06.2022



**DEPARTMENT OF COMMERCE
KALAI GNAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN
(AUTONOMOUS) PUDUKKOTTAI – 622001**

DEPARTMENT OF COMMERCE

**REGULATIONS FOR UNDER GRAUATE OF COMMERCE DEGREE COURSE
(CBCS -PATTERN)**

FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2022-2023 ONWARDS

PREAMBLE:

The key role of any system of education is to build abilities, develop attitude, and cultivate the right approach towards life. Considering these aspects, it is of vital importance to design and develop a curriculum which should result in transforming the personality of a student. Educational programmes, when designed with specific objectives of transformation and development of the students help in bringing desired holistic personality. The principal focus, therefore, is on how to cultivate an aspiration to learn, understand, and adapt new skills and learning inputs.

The focus of Commerce and Business Education is aimed at improving the students' abilities and helping them to become a competent business leader who can contribute in nation building. Commerce education is not related only with knowing how to organize and apply skills related to business, trade, commerce, industry, and economy, but it further accelerates the process of thinking in a pragmatic manner about nation building through effective utilization of skills, resources, manpower, and one's abilities. Therefore, the focus of commerce is based on the four pillars of education which are learning to know, learning to do, learning to live together, and learning to be. Another focus of commerce is to build a set of requisite social and ethical values that will meet the expectations of modern society. It shall also promote ideals of universal brotherhood and cooperation.

The core basis of this course is to emphasize cultivating the ideology which promotes sustainable economic system and encourages eco-friendly fair business practices. The emphasis of this exercise is to provide a right understanding to the students about objective and transparent system of governance. This would bring a desired change in the system of administration and quality of governance of all the institutions. The present situation of business education requires total overhauling and restructuring in the light of changed socio-economic scenario of the global economy in the context of Industry 4.0. The dynamic nature of global business demands a pool of competent human capital for which relevant education is essential in terms of timeliness, speed, flexibility, and dynamism. There is a need to provide students with appropriate skills and knowledge inputs which would make them globally competent and empower them to work in the changing business environment. Therefore, the focus of the Commerce is to introduce globally acknowledged choice-based credit system which will offer numerous opportunities to learn various core subjects and also explore additional avenues of learning.

Profile of Commerce Department

Viewing with the above statement, the **KALAINAR KARUNADHI GOVERNMENT ARTS COLLEGE FOR WOMEN (AUTONOMOUS) PUDUKKOTTAI** The Department of commerce was established in the year 1986 with the intention of providing rich education on commerce to women students. The Bachelor in commerce was introduced with an intake of 60 students. As students who completed their under graduation had to shift somewhere else to do their higher studies post-graduation in commerce was started in the year 2004 with an intake of 30 students. With the increasing demand for commerce stream, shift system was introduced since 2007. The present strength of UG and PG in commerce presently stands at 72 and 35 respectively

The department has an exclusive library to cater to commerce student and is equipped with Multimedia LCD projector to enable PowerPoint to be shared in classes. The department library has a collection of 2244 number of books concerning commerce stream. The Staff members effectively utilize ICT tools for teaching. To tide over the pandemic, E-learning has been utilized to teach students. The department is functioning successfully with one regular faculty, and eight guest lecturers. The faculty members act as mentors, in guiding the students especially in doing quality

project work. The program is supported with effort by an effective and efficient team of well qualified and dedicated faculty.

COURSES OFFERED:

- UG COURSE: B. Com
- PG COURSE: M. Com

VISION.

To provide affordable quality education; while equipping students with knowledge and skills in their subjects, inculcate values identify hidden talents.

To develop competent, socially responsible Executives and Entrepreneurs to the competitive world.

The department fosters academic and career success through the development of critical thinking, effective communication, creativity, and cultural awareness in a safe, accessible and affordable learning environment.

MISSION:

Empowering students with all the knowledge and guidance that they need to become worthy management professionals.

Learning through Doing. Providing for holistic and value-based development of students which ultimately enhances their employability.

To prepare innovative and ethical leaders who understand the impact of business on society and create value for the world

ELIGIBILITY FOR B. Com ADMISSION:

In Higher Secondary C Group with Commerce, Accountancy, as a major subject.

DURATION: Full Time B. Com Programme consists of 6 semesters in 3 Academic Years

PROGRAMME OBJECTIVES

Mode of Study: Full time (Semester system): Class room teaching; experiential learning;

Tutorials; extension activity project and Assignments.

The main objective of this Programme is

1. The objectives to mentally prepare the students to learn various courses/ subjects in the domain of Commerce and Business leading to a graduate degree.

2. The learning outcomes for each course has been carefully designed to help students to have experiential learning in various domains of Commerce discipline.

3. Commerce itself is an interdisciplinary subject, therefore, proper care has been taken to integrate courses covering various domains like Accounting, Management, Finance, Taxation, Law, Marketing, Human Resource, Economics, Statistics, Information & Communication Technologies, Entrepreneurship, etc.

4. The core courses have been selected considering the need for studying Commerce as a separate discipline and the required theoretical knowledge and practical exposure.

5. B. Com. course structure has fifteen Core Courses, three Major Electives, five allied courses, two non-major elective three Skill Enhancement and two self-papers. have been designed in a manner that provides relevant knowledge and skills.

6. Keeping in view the objectives and learning outcomes outlined in each course, proper care has been taken, to provide practical exercises for each unit in a course, so that the students gain hands on experience (learning by doing) apart from textbook based theoretical knowledge.

7. The teachers are expected that while delivering a lecture in a classroom situation, they should use ICT based teaching learning andragogy and various interactive teaching and learning techniques like case studies, simulation, role play, etc., to have better engagement of the students and effective teaching learning process. It is also expected that character building of students, development of holistic personality, values and ethics, etc., should be the prime focus in the teaching learning process so that they become good global citizens.

OBJECTIVES OF THE COURSE:

- Provide a conducive environment that holistically engages students through an all-encompassing knowledge impartation;
- Widen the scope and depth of the course enabling them to undertake further studies in commerce and its allied areas on multiple disciplines concerned with commerce;
- Construct a sound theoretical footing;
- Acquainting students with recent market practices;
- Encourage the students to advance a range of generic skills helpful in employment, internships, and social activities;
- Formulating business problems and provide innovative solutions to enable the students to be future ready management leaders who are compassionate and yet efficient.

ATTENDANCE:

Student should possess minimum 75% of attendance to appear in semester examinations, which will be held at the end of the semester.

B.COM – COMMERCE
PROGRAM OUTCOMES (POS) 2021-2024
PROGRAM OUTCOMES (POS)
On Successful Completion of B..Com Commerce Program

PO1: Relate to comprehend the fundamentals of Commerce, Management, Tourism education for continuous learning and development.

PO2: Explore more opportunities being created in the management profession.

PO3:Acquire appropriate financial and managerial skills for the business.

PO4: Expose to modern technologies, develop interpersonal communication skills and ethical understanding of all the business and management concepts.

PO5: Equip with the variety of skill needed for the job opportunities, instill entrepreneurial skills and strive to adopt sustainable best practices in business and management.

PROGRAM SPECIFIC OUTCOMES (PSOS)
After the successful completion of B. Com Commerce program,
thestudents are expected to

PSO1Analyze, understand, and innovate the deliverables of business sector.

PSO2Create Competitive edge to destinations through managerial skills and leadership skills.

PSO3Acquire entrepreneurial skill and motivating techniques.

PSO4Possess vibrant interpersonal qualities and interpersonal skills.

PSO5Possess learning acumen, learning ability, e-learning, etc.

(AUTONOMOUS) PUDUKKOTTAI – 622001
COURSE PATTERN – B.Com

SEM	Part	S.NO	COURSE	Ins.Hrs	CREDIT	Exam Hrs	CIA	SE	MARKS	
I	I	1.	LC-I	6	3	3	25	75	100	
	II	2.	ELC-I	6	3	3	25	75	100	
	III	3.	CC-1	6	5	3	25	75	100	
	III	4.	CC-2	4	4	3	25	75	100	
	III	5.	FAC-1	6	3	3	25	75	100	
	IV	6	AEC-VB	2	2	3	25	75	100	
				TOTAL	30	20				600
II	I	7.	LC-II	6	3	3	25	75	100	
	II	8.	ELC-II	6	3	3	25	75	100	
	III	9.	CC-3	5	5	3	25	75	100	
	III	10.	CC-4	4	4	3	25	75	100	
	III	11.	FAC-2	5	3	3	25	75	100	
	III	12	FAC-3	4	3	3	25	75	100	
				TOTAL	30	21				600
III	I	13	LC-III	6	3	3	25	75	100	
	II	14	ELC-III	6	3	3	25	75	100	
	III	15	CC-5	6	5	3	25	75	100	
	III	16	CC-6	5	5	3	25	75	100	
	III	17	SAC-1	5	3	3	25	75	100	
	IV	18	AEC-ES	2	2	3	25	75	100	
				SS1		2	3	25	75	100
			TOTAL	30	21				600	
IV	I	19	LC- IV	6	3	3	25	75	100	
	II	20	ELC –IV	6	3	3	25	75	100	
	III	21	CC-7	4	4	3	25	75	100	
	III	22	CC-8	3	3	3	25	75	100	
	III	23	SAC-2	5	3	3	25	75	100	
	III	24	SAC-3	4	3	3	25	75	100	
	IV	25	SEC-1	2	2	3	25	75	100	
				TOTAL	30	21	3	25	75	600
				SS2		2	3	25	75	100
	III	26	CC-9	5	5	3	25	75	100	
	III	27	CC-10	5	5	3	25	75	100	
	III	28	CC-11	4	4	3	25	75	100	
III	29	CC-12	5	5	3	25	75	100		
V	III	30	ME-1	4	4	3	25	75	100	
	IV	31	SEC-2	2	2	3	25	75	100	
	IV	32	SEC-3 Soft Skill For Professionals	2	2	3	25	75	100	

	IV	33	NME-1	2	2	3	25	75	100
	IV	34	YOGA	1	1	3	25	75	100
			TOTAL	30	30				900
	III	35	CC-13	5	5	3	25	75	100
VI	III	36	CC-14	6	5	3	25	75	100
	III	37	CC-15	6	5	3	25	75	100
	III	38	ME-2	5	4	3	25	75	100
	III	39	ME-3	5	4	3	25	75	100
	IV	40	NME-2	2	2	3	25	75	100
	V	41	GS	1	1	3	25	75	100
	V	42	EXA	-	1	-	-	-	100
			TOTAL	30	27				700

TOTAL HOURS:180

PART III TOTAL MARKS:2400

TOTAL CREDITS:140

TOTAL MARKS : 4100

SELF STUDY COURSE: 2 SELF STUDY COURSE TOTAL MARKS :200 TOTAL CREDITS:4

COURSE PATTERN-B.COM

SEM	Part	S. NO	COURSE	Ins.Hrs	CREDIT	Exam Hrs	CIA	SE	MARKS
I	I	1.	LC-I	6	3	3	25	75	100
	II	2.	ELC-I	6	3	3	25	75	100
	III	3.	CC-1 Financial Accounting	6	5	3	25	75	100
	III	4.	CC-2 1 Banking theory Law and Practices	4	4	3	25	75	100
	III	5.	FAC-1 Business environment	6	3	3	25	75	100
	IV	6	AECVB-Value Education	2	2	3	25	75	100
			TOTAL	30	20				600
II	I	7.	LC-II	6	3	3	25	75	100
	II	8.	ELC-II	6	3	3	25	75	100
	III	9.	CC-3 Business Management	5	5	3	25	75	100
	III	10.	CC-4 Business tools for decision making	4	4	3	25	75	100
	III	11.	FAC-2 Business economics	5	3	3	25	75	100
	III	12	FAC-3 Elements of Insurance	4	3	3	25	75	100
			TOTAL	30	21				600
III	I	13	LC-III	6	3	3	25	75	100
	II	14	ELC-III	6	3	3	25	75	100
	III	15	CC-5 Business Accounting	6	5	3	25	75	100
	III	16	CC-6 Marketing	5	5	3	25	75	100
	III	17	SAC-1 Computer Application in business theory and Practical	5	3	3	25	75	100
	IV	18	AEC-ES Environmental Studies.	2	2	3	25	75	100
			TOTAL	30	21				600

			SS 1-Advertising Management and Sales Promotion		2	3	25	75	100
IV	I	19	LC- IV	6	3	3	25	75	100
	II	20	ELC –IV	6	3	3	25	75	100
	III	21	CC-7 Business law	4	4	3	25	75	100
	III	22	CC-8 Cost accounting	3	3	3	25	75	100
	III	23	SAC-2 Business communication	5	3	3	25	75	100
	III	24	SAC-3 Stock Market Operation	4	3	3	25	75	100
	IV	25	SEC-1 Creativity and Innovation in business&Entrepreneurship	2	2	3	25	75	100
			TOTAL	30	21	3	25	75	600
			SS-2 Financial Analytics and Control		2	3	25	75	100

	III	26	CC-9 Financial Management	5	5	3	25	75	100
	III	27	CC-10 Financial Markets and services	5	5	3	25	75	100
	III	28	CC-11 Practical Auditing	4	4	3	25	75	100
	III	29	CC-12 Income tax law & Practice	5	5	3	25	75	100
V	III	30	ME-1Customer Relationship Management	4	4	3	25	75	100
	IV	31	SEC-2 Industrial Visit/Internships programme	2	2	3	25	75	100
	IV	32	SEC-3 Soft Skill For Professionals	2	2	3	25	75	100
	IV	33	NME-1 Quantitative Aptitude-1	2	2	3	25	75	100
	IV	34	YOGA	1	1	3	25	75	100
			TOTAL	30	30				900
	III	35	CC-13 Management accounting	5	5	3	25	75	100
VI	III	36	CC-14 Entrepreneurial development	6	5	3	25	75	100
	III	37	CC-15 Corporate accounting	6	5	3	25	75	100
	III	38	ME-2 Service Marketing	5	4	3	25	75	100
	III	39	ME-3 Company law and Secretarial Practice	5	4	3	25	75	100
	IV	40	NME-2 Quantitative Techniques	2	2	3	25	75	100
	V	41	GS-Gender Studies	1	1	3	25	75	100
	V	42	EXA-Extension Activity	-	1	-	-	-	100
			TOTAL	30	27				700

LIST OF COURSE COURSES FOR B.COM

Sl.No	Title of the paper	Sub.Code.	Inst hrs	Credit	Exam Hours	CIA	SE	Marks	Page. no
1.	Financial Accounting	21UCO01	6	5	3	25	75	100	1-3
2.	Banking theory law and practice	21UCO02	4	4	3	25	75	100	4-6
3.	Business Management	21UCO03	5	5	3	25	75	100	10-12
4.	Business tools for decision making	21UCO04	4	4	3	25	75	100	13-15
5.	Business Accounting	21UCO05	6	5	3	25	75	100	22-24
6.	Marketing	21UCO06	5	5	3	25	75	100	25-27
7.	Business Law	21UCO07	4	4	3	25	75	100	33-35
8.	Cost Accounting	21UCO08	3	3	3	25	75	100	36-38
9.	Financial Management	21UCO09	5	5	3	25	75	100	48-50
10.	Financial Market and Services	21UCO10	5	5	3	25	75	100	51-53
11.	Practical Auditing	21UCO11	4	4	3	25	75	100	54-56
12.	Income Tax law and Practice	21UCO12	5	5	3	25	75	100	57-59
13.	Management Accounting	21UCO13	5	5	3	25	75	100	65-67
14	Entrepreneurial development	21UCO14	6	5	3	25	75	100	68-70
15	Corporate Accounting	21UCO15	6	5	3	25	75	100	71-72

List of Major Electives (B.Com)

Sl.No	Title of the paper	Sub.Code.	Instru hrs	Credit	Page. no
16	Customer relationship management	21UCOME1	4	4	60-62
17	Services Marketing	21UCOME2	5	4	73-75
18	Company law And Secretarial Practice	21UCOME3	5	4	76-77

List of Allied Courses (B.Com)

Sl.No	Title of the paper	Sub.Code.	Instru hrs	Credit	Page. no
19	Business Environment	21UCOFA1	6	3	7-9
20	Business Economics	21UCOFA2	5	3	16-18
21.	Elements of Insurance	21UCOFA3	4	3	19-21
22	Computer Application in Business (Theory)	21UCOSA1	5	3	28-30
	Computer Application in Business (Practical)	21UCOSA1P			31-32
23	Business Communication	21UCOSA2	5	3	39-41
24.	Stock Market Operation	21UCOSA3	4	3	42-44

List of Non Major Elective

Sl.No	Title of the paper	Sub.Code.	Instru. hrs	Credit	Page. no
25	Principles of Accountancy	21UCONME1	2	2	63-64
26	Introduction to Marketing	21UCONME2	2	2	78-79

List of Skill Enhancement _SEC

Sl.No	Title of the paper	Sub.Code.	Instru. hrs	Credit	Page. no
27	SEC-1 Creativity and Innovation in business&Entrepreneurship	21UCOSE1	2	2	45-47
28	SEC-2 Industrial Visit/Internships programme	21UCOSE2	2	2	-
29	SEC-3 Soft Skill For Professionals	21UCOSE3	2	2	-

PART IV (PAPERS)

Sl.No	Title of the paper	Sub.Code.	Instru. hrs	Credit	Page. no
30	Value Education	21UVB	2	2	-
31	Environmental Studies	21UES	2	2	-
32	SB-II – Yoga theory	21USB2	1	1	--
33	SB-III-Yoga Practical	21USB3P			

PART V (PAPERS)

Sl.No	Title of the paper	Sub. Code.	Instru. hrs	Credit	Page. no
34	Gender Studies	21UGS	1	1	-

35	Extension Activities	211UXA		1	-
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SELF STUDY PAPERS

Sl.No	Title of the paper	Sub.Code.	Instru. hrs	Credit	Page. no
36	Advertising Management and Sales Promotion	21UCOSS1		2	-
37	Financial analytical and control	21UCOSS2		2	-

SEMESTER WISE PATTERN

SEM	S.NO	SUBJECT	SUB.CODE	INS. HR	CREDIT	MARKS
	1.	LC-1		6	3	100
	2.	ELC-1		6	3	100
I	3	Financial Accounting	21UCO01	6	5	100
	4	Banking theory law and practice	21UCO02	4	4	100
	5	Business Environment	21UCOFA1	6	3	100
	6	Value Education	21UVB	2	2	100
II	1.	LC-1		6	3	100
	2.	ELC-11		6	3	100
	3	Business Management	21UCO03	5	5	100
	4	Business tools for decision making	21UCO04	4	4	100
	5	Business Economics	21UCOFA2	5	3	100
	6	Elements of Insurance	21UCOFA3	4	3	100
III	1	LC-III		6	3	100
	2	ELC-III		6	3	100
	3	Business Accounting	21UCO05	6	5	100
	4	Marketing	21UCO06	5	5	100
	5	Computer Application in Business (Theory)	21UCOSA1	5	3	45
	6	Computer Application in Business (Practical)	21UCOSA1P			30
	7	Environmental Studies	21UES	2	2	100
	8	Advertising Management and Sales Promotion	21UCOSS1		2	100
IV	1.	LC-IV		6	3	100
	2	ELC-IV		6	3	100
	3	Business Law	21UCO07	4	4	100
	4	Cost Accounting	21UCO08	3	3	100
	5	Business Communication	21UCOSA2	5	3	100
	6	Stock Market Operation	21UCOSA3	4	3	100

	7	Creativity and Innovation in business&Entrepreneurship	21UCOSE1	2	2	100
	8	Financial analytical and control	21UCOSS2		2	100
V	1	Financial Management	21UCO09	5	5	100
	2	Financial Market and Services	21UCO10	5	5	100
	3	Practical Auditing	21UCO11	4	4	100
	4	Income Tax law and Practice	21UCO12	5	5	100
	5	Customer relationship management	21UCOME1	4	4	100
	6	Quantitative Aptitude -1	21UCONME1	2	2	100
	7	SEC-2 Industrial Visit/Internships programme	21UCOSE2	2	2	100
	8	SEC-3 Soft Skill For Professionals	21UCOSE3	2	2	100
	9.	SB-II – Yoga theory/practical	21USB2	1	1	100
VI	1	Management Accounting	21UCO13	5	5	100
	2	Entrepreneurial development	21UCO14	6	5	100
	3	Corporate Accounting	21UCO15	6	5	100
	4	Services Marketing	21UCOME2	5	4	100
	5	Company law And Secretarial Practice	21UCOME3	5	4	100
	6.	Quantitative techniques	21UCONME2	2	2	100
	7	Gender Studies	21UGS	1	1	100
	8	Extension Activities	21UXA		1	100

FINANCIAL ACCOUNTING

INSTRUCTION HOURS – 6 per week (Total 90 hrs)

SUB: CODE: 21UCO01

Core Course -1

SEMESTER: I

CREDITS: 5.

Max.Marks.100

COURSE OBJECTIVES:

1. To understand the basic principles and concepts of accounting procedures
To understand the basic accounting systems of single entry system
- 2.
3. To encourage the students to learn modern techniques in consignment and Joint venture
4. To understand the concepts and techniques of Hire Purchase System and Installment Purchase System
- 5.To understand the meaning of Investment Accounts.

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1: After the successful completion of the 1st unit students able to explain the basic concepts of Accounting rules, Policies, procedures and the methods in Depreciation Accounting	K1	18
CO2 They can able to prepare the single entry System and the methods	K2	18
CO3: Able to describe the methods of preparing Consignment and Joint Venture.	K3	18
CO4: Able to come out with Accounting Knowledge in different systems of Hire Purchase system and methods.	K4	18
CO5: At the outset students able to evaluate the basic concepts of Investment Accounts and overall accounting procedure in general.	K5	18

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Accounting Basic Accounting Concepts Basics Accounting Conventions 1.3. Manufacturing Accounts 1.4 Trading and Profit and loss Accounts 1.5. Preparation of final accounts of sole trader 1.6 Preparation of final accounts with adjustments Depreciation Accounting Concept of Depreciation Causes of Depreciation Methods of Depreciation Straight line Method Diminishing balance Method Annuity Method Sinking Fund Method 1.8 8 Insurance policy method	18
II	Single Entry System 2.1 Definition 2.2. Features Types Advantages Statement of Affairs Method Conversion Method	18

III	Consignment Concept of Consignment Accounting Treatments for Consignment Transaction Joint Venture Concept of Joint Venture Transactions Difference between Consignment and Joint Venture Methods	18
IV	Hire Purchase System and Installment Purchase System Calculation of Interest Default & Repossession Accounting Treatment for Hire Purchase Trading Account Debtors Method Stock and Debtors Method Installment Purchase System	18
V	Investment Accounts Meaning and Definition Nature of Investment Account Accounting Treatment of Investment Types of Investment Accounts	18

TEXT BOOKS:

Financial Accounting – S.P.Jain & K.L.Narang – Kalyani Publishers -2016 – Ludhiana.REFERENCES

BOOKS:

1. Financial Accounting –R-L Gupta & V.K Gupta – Sultan Chand & Sons 2010 – New Delhi.
2. Financial Accounting –Santhana Gopalan & Parthasarathy – Sultan chand & Sons 2010-New Delhi.
3. Advanced accounting –R.S.N.Pillai&Bagavathi-S.Chand& Co- New Delhi.
4. Advanced Accounts – M.C.Shukla –S.Chand and Co – New Delhi.
5. Financial Accounting – T.S.Reddy&A.Murthy- Margham Publications 2017Chennai

(THEORY – 15 MARKS; PROBLEM – 60 MARKS)

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√	√	√	√		√	√
CO2	√			√	√	√		√	√	√
CO3	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of Matches:46						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BANKING THEORY LAW AND PRACTICE

INSTRUCTION HOURS – 4 per weeks (Total 90 hrs)

SUB.CODE:21UCO02

CORE COURSE: 2

Semester: 1

Credits:4.

Max.Marks.100

COURSE OBJECTIVES:

1. To provide basis knowledge of Banking and its economic development of a country.
2. To gain knowledge about banking Regulation and control measures
3. To understand the use of Negotiable instruments.
4. To gain knowledge on banker customer relationship.
5. To understand the use of e-banking.

COURSE OUTCOME AttheendoftheSemester,theStudentswillbeableto	Unit	Hrs P/S
CO1: Explain on banking and financial systems and its functions.	K1	20
CO2: know the types of accounts in the bank	K2	20
CO3: Classify the different cards and Instruments in the banking transactions	K3	15
CO4: Operate the modern system of internet	K4	15
CO5: Create Awareness in different types of Non banking institutions functions.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Banking and Financial System 1.1Origin-Definition 1.2Classification,Types Role of banks in Economic development of country Central bank, Commercial banks 1.5Reserve bank of India and Functions 1.6 Credit control measures.	20
II	Procedure for Opening and closing of Accounts 2.1 Types of Customers Accounts 2.2Types of Bank Accounts 2.3 Loans and Advances 2.4Paying and collecting banking 2.5 Rights, Duties, Responsibilities of paying and collecting bankers 2.6Customer Grievances and Redresses	20
III	Negotiable Instruments 1 Promissory Note 3.2 Bill of Exchange 3.3Cheque Essentials of a Cheque Crossing of a Cheque Payment of a Cheque Collection of a Cheque Kinds of Endorsement Debit Card, Credit Card, Green Cards, Smart Cards.	15

IV	Modern banking e-banking Automatic Teller Machine (ATM) 4.3Internet banking Mobile banking NEFT, RTGS AND 3.10 MICR, PAYTM, GPAY 4.5Mobile Banking 4.ADWM (AUTOMATED DEPOSIT CUM WITHDRAWAL MACHINE)	15
V	Non-banking financial institution 5.1 Definition 5.2classification 5.3Functions Commercial bank VS Non banking companies NBFC and RBI Revised Guidelines, Impact of demonetization Shadow banking, Shadow banking in India. Impact of COVID -19 (LOCK DOWN PERIOD) in Banking Sector.	20

TEXT BOOKS:

1. Banking theory law & practice-E-Gordon&K.Natarajan- Himalaya Publishing House-2015-Mumbai.

2. REFERENCE BOOKS:

1.Banking theory law & practice-Sundaram &K.P.N.Varshney- P.N.Sultan Chand & Sons-2016-New Delhi.

2. Banking theory law & practice-B.Santham-Maragam Publication-Chennai.

3. Banking law and practice-Kandasami.K.P.SultanChand& Sons – New Delhi.

4.Indian banking – Paramesharan R.& Instruction hours – Natarajan S-Sultan Chand & Sons 2012-New Delhi.

5. Practical banking –M.Radhasamy-Sultan chand& co- -Chennai.

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√	√	√	√		√	√
CO2	√	√	√	√	√	√		√	√	√
CO3		√	√	√	√	√		√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√		√	√	√
Number of marks: 45					Relationship: Very High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BUSINESS ENVIRONMENT

INSTRUCTION HOURS – 6 per week (90 hrs)

SUB.CODE: 21UCOFA1

CREDITS: 3

SEMESTER: I

FAC-1

Max.Marks.100

COURSE OBJECTIVES:

1. To know about the business environment.
2. To Provide Knowledge on the social responsibility of business.
3. To study about economic and political and government environment.
4. To Know about the conceptual framework of Globalization and its features conditions.
5. To Understand the Concept of international trade, WTO, rules and regulations.

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1: Explain the Ethics of business and the social responsibility of Business.	K1	15
CO2: They can describe the theoretical study of Business Environment and the Environmental analysis.	K2	15
CO3: write the economical structure and the constitutional environment.	K3	15
CO4: They evaluate the Globalization concepts and stages.	K4	15
CO5: Analysis the world trade objectives, functions, and the Corporate Governance.	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Business Environment Nature, Scope and objectives of Business Characteristics of Business classification of Business Business Ethics Meaning and Definition Importance Factors influencing Business Ethics Principles- Ethical and Unethical Practice 1.3.5 Models of Business codes of conduct Social Responsibility of Business	15
III	Economic, Political and Government Environment Introduction Nature of the Economy Structure of the Economy Economic Rules of the Government Government and Legal Environment Economic Roles of Government in India. Impact of (COVID -19) LOCK DOWN in Economic, Political and Government Environment	10
IV	Globalization Globalization Globalization of World Economy Globalization of Business Meaning, Dimensions, Features of Current Globalization 4.1.4 Globalization Stages- Essential Conditions for Globalization	15

	4.1.5 Foreign Market Entry Strategies 4.1.6. Pros and Cons of Globalizations Policy Options Impact of COVID -19 LOCK DOWN in Globalization of Indian Business	
V	Globalization 5.1WTO and GATT 5.1.1 Difference between WTO & GATT 5.1.2. Objectives of GATT An Evaluation of GATT Functions of WTO Organization of WTO Corporate Governance 5.2.1 Meaning Principles Element	15

TEXT BOOK:

1. Business Environment –Francis Cherunilam – Himalaya Publishing House-2014-Chennai.

REFERENCE BOOKS:

- 1. Business Environment – Dr.N.Premavathy-Margham Publication-2016-Chennai.**
- 2. Business Environment –K.Chidambaram and V.Alagappan –Vikas Publication -2011-New Delhi.**
- 3. Business Environment – Justin Paul –Tata McGraw Hill Publications 2009 – New Delhi.**
- 4.Business Environment –AlokGoyal and Miridula Goyal-V.K.Publications -Harayana-1st Edition 2020.**
- 5.Business environment and Indian Global perspective –M.AbsarAlam – PHI Delhi-92 2nd Edition**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PS0 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2		√		√	√	√	√	√	√	
CO3			√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√		√
Number of Matches :44						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BUSINESS MANAGEMENT

INSTRUCTION HOURS: 5 per week(Total 90 Days)

SUB. CODE: 21UCO03

CORE COURSE : 3

SEMESTER :II

CREDITS:5 Max.Marks.100

COURSE OBJECTIVES:

1. To enable the students understand the Principles of Management and Management thoughts.
2. To gain expert knowledge towards Planning Process and Techniques
3. To understand the levels in the organization and the flow of Authorities and Responsibilities.
4. To enable the students to understand the Recruitment Process
5. To know about the motivation and leadership qualities

COURSE OUTCOME:	Unit	Hrs P/S
AttheendoftheSemester,theStudentswillbeableto		
CO1:acquire skills to become a good manager.	K1	18
CO2Plan what, Where, When, and How an action can be taken	K2	18
CO3:organize any work at any place and also they know their position in the organization	K3	18
CO4:How selection process and training methods taking place in different aspects and they able to direct and Co-ordinate the work	K4	18
CO5:Students can able to discuss the controlling system.	K5	18

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Introduction to Management Definition Concepts , Nature and Scope Functions Levels Management as a science, an Art and Profession Process Contribution by F.W. Taylor’s Scientific Management Henry Fayol’s Theory of management Peter Ducker's Contributions to Management	18
II	II Planning Concept Process Types of plans Objectives Policies Procedures Rules Strategies, Programmes and Budgets	18

III	Organising Nature Concept Process Elements of Organization Importance Types of Organization Theories of Organization Delegation of Authority Departmentation Centralization Decentralization.	18
IV	Directing 4.1 Staffing 4.2 Motivation 4.3 Leadership 4.4 Business Communication	18
V	CO-Ordination and control Definition Characteristics Need and Importance Control Process Characteristics of an ideal Control system 5.6 Budgetary Control system	18

TEXT BOOK

1. Business management – S.Kathiren .Dr.V.Radha Prasanna Publishers – Chennai.

REFERENCE BOOKS.

1. Management Concepts – R.K.Sharma.ShashiK.Gupta.Rahul Sharma – Kalyani Publishing House-2013 Ludhiana.
2. Principles of Management – Gupta R.N. – Sultan Chand & Sons 2016- New Delhi.
3. Modern Management – Hampton.David R. Tata Mc Graw Hill Publication 2011- New Delhi.
4. Essential of Management – Joseph H.L.Prentic Hall of India Private Limited 2012 – New Delhi.
5. Principles of Management –R.K.Singla –Jan 2014 Edition. –VK Global Publication- Haryana.

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√		√		√	√	
CO2	√	√	√	√	√	√	√	√		√
CO3	√	√	√	√	√		√	√	√	
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	
Number of Matches:43						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BUSINESS TOOLS FOR DECISION MAKING

INSTRUCTION HOURS 4 per week(90 hrs)

SUB.CODE:21UCO04

CORE COURSE -4

SEMESTER :II

CREDITS:4 Max.Marks.100

COURSE OBJECTIVES:

1. To enable the students to gain understanding of Statistical techniques which are applicable to business
2. To know the concept of frequency distribution and measures of central tendency.
3. To enable the knowledge of correlation and regression
4. To know the concept of Index numbers and cost of living index.
5. To study the concept of time series data.

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1: explain basic concepts of statistics.	K1	15
CO2: . They solve problems in mean, median, mode and Range.	K2	15
CO3: . They do problems in correlation and Regression.	K3	15
CO4: analysis the problems of Index numbers and cost of living index.	K4	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Introduction to statistics 1.1. Meaning of Statistics Scope of Statistics Characteristics of Statistics Limitations of Statistics Functions of Statistics 2.1. Collection of data 2.1.1 Primary data 2.1.2 Secondary data 2. 1.3 Classification of Data 2.1.4 Tabulation of Data 2.1.5 Representation of Data 3.1. Diagrammatic Methods 4.1 Graphical Methods	15
II	Measures of Central Tendency and Measures of Dispersion Mathematical Averages. 2.1.1 Arithmetic Mean Geometric Mean Harmonic Mean 2.1.4 Corrected Mean 2.1.5. Combined Mean Positional Averages 2.2.1 Median Mode Measures of Dispersion Range Quartile Deviation Mean Deviation Coefficient of variation Karl Pearson's and Bowley's Measures of Skewness.	15

III	Correlation and Regression Correlation Definition Karl Pearson's co-efficient of Correlation 3.1.3 Spearman's Rank Correlation 3.1.4. Con- current Deviation Regression Analysis 3.2.1.Definition Regression Equation Linear Regression Difference between Regression and Correlation	15
IV	Index numbers Definition Simple Index Number Weighted Index Number Aggregative and relative types Test on Ideal Index Number 4.4 Wholesale Price Index 4.5. Cost of living Index.	15
V	Analysis of Time Series Elements of Time Series Secular Trend Graphic Method Method of Semi Averages Method of Moving Averages Method of Least Square Seasonal Fluctuation Methods of Simple Average 5.2.2. Method of Moving Averages 5.2.3 Ratio to Trend Method 5.2.4. Method of Link Relatives 5.3 Introduction to SPSS and AMS(Applied Mathematics and Statistics)	10

TEXT BOOKS:

Business Statistics PA.Navnitham.Jai Publishers Trichy .2

REFERENCE BOOKS:

1.Statistical Method – S.P Gupta – Sultan Chand & sons 2011 – New Delhi.

2Business Mathematics & Statistics – P.R.Vittal – Margham Publication,2016-Chennai.

3. Statistics – Pillai &Bhagavathi – Sultan Chand & sons 2014 – New Delhi

4. Statistics – D.C Sancheti & V.K. Kapoor – Sultan chand & Sons -2011- New Delhi.

5.Accounting tools for Business decision making –Paul.D.Kimmel-4thEdn-John Wiley & Sons – NewYork

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1			√	√	√	√	√	√	√	√
CO2	√	√		√	√	√	√	√	√	√
CO3	√	√	√		√		√	√		√
CO4		√	√	√		√		√	√	
CO5	√		√	√	√	√	√		√	√
Number of marks: 38						Relationship:High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BUSINESS ECONOMICS

INSTRUCTION HOURS: 5Per hr (90 days)

SUB: CODE: 21UCOFA2

CREDITS: 3

SEMESTER: II

FAC-2

Max.Marks.100

COURSE OBJECTIVES:

1. To provide knowledge about basic concepts of Economics.
2. To equip the students in business Economics theories.
3. To know about the consumption level of consumer and also Equilibrium point.
4. To provide knowledge in market conditions.
5. To know about the stages of Business cycle.

COURSE OUTCOME	Unit	Hrs P/S
AttheendoftheSemester,theStudentswillbeableto		
CO1:Summarize the basic concepts of managerial economics,variousaspectsof demandanalysisand predict the demand and compare thevarious Methods of forecasting.	K1	15
CO2:. Summarizetheconceptofsupply,variouslawsrelatedtosupply,utilityand consumersequilibrium	K2	15
CO3:DescribeLawsofDiminishing and In differentiateshort runand long run cost.	K3	15
CO4: Describe the characteristics of different market structureandestimateprice &Outputundervarious market forms.	K4	15
CO5: Explain the trade cycle aspects affecting businessto evaluate the phases of business cycle in the product life .	K5	

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNITT	TOPIC	HOURS
I	Introduction to Economics Definitions Positive and Normative Economics Wealth, Welfare and Scarcity Views on Economics Scope & Importance of Business Economics Concepts Accounting profit and Economic profit Incremental and Marginal Cost Time and Discounting Concept of efficiency	20
II	Introduction to Demand and Supply Demand Function Meaning and Definitions Characteristics of demand Determinants of demand 2.14 Distinctions of demand 2.1.5. Law of demand Elasticity of demand Forecasting of demand	20

	Supply function Meaning and Definitions Characteristics of Supply Determinants of Supply Law of Supply 2.3. Cost concepts.	
III	Consumer behavior Meaning and Definitions Law of Diminishing Marginal Utility Equi -Marginal Utility Indifference Curve analysis Definition Properties 3.4.3 Equilibrium	15
IV	Price and Output Determination 4.2. Monopoly 4.3 Discriminating Monopoly 4. 4.Monopolistic Competition 4.5. Oligopoly 4.6 Duopoly Pricing Meaning and Definitions Objectives Characteristics Methods	15
V	Introduction to Trade Cycle 5.1Trade Cycle 5.1.1. Meaning and Definitions Phases of Business Cycle. Features Theories Causes	20

TEXT BOOK:

Business Economics –Francis Cherunilam – Sultan Chand & sons -2009 New Delhi.

REFERENCE BOOKS:

- 1.Business Economics – Misra,Puri- Himalaya Publishing House -2013 –Mumbai.**
- 2.Business Economics – KPM Sundram, K.N. Sundram – Sultan Chand & Sons -2008 – New Delhi.**
- 3.Business Economics – B.Santhanam- Margham Publication 2016 – Chennai.**
- 4.Business Economics –H.L.Ahuja – S.chand Publishing New Delhi- 2016 Edition**
- 5.Business Economics – S.K.Agarwal – S.Chand Publishing New Delhi – 2007 Edition**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√		√		√	√	√	√		
CO2	√	√	√	√	√	√	√	√	√	√
CO3		√	√		√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of Matches :44					Relationship: Very High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

ELEMENTS OF INSURANCE

INSTRUCTION HOURS:4 Per hr(90 days)

CREDITS :3

FAC-3

COURSE OBJECTIVES:

1. To Know about the concept of insurance.
2. To improve the knowledge of Act of Insurance.
3. To understand the scheme of life insurance policy and procedures.
4. To have knowledge of General Insurance, Marine, Fire, and Health.
5. To Identify the Scheme of General Insurance and welfare of the Society

SUB.CODE:21UCOFA3

SEMESTER :II

Max.Marks.100

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1 : Improves Knowledge towards insurance in recent trends.	K1	20
CO2 :Acquire Knowledge for Rules and Regulations.	K2	20
CO3 :gain knowledge towards life insurance products,wholelife,Endowment.	K3	15
CO4 :They can discuss the concepts of General Insurance Policy.	K4	15
CO5:To learn about the Group Insurance Benefits.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	1 Insurance Origin History 1.3. Nature Of Insurance 1.4 Insurance Of India Market Potential Emerging Scenario Principles Of Insurance Utmost Good Faith Insurable Interest Material Fact .3.4 Indemnity 1.3.5 Proximate Causes	20
II	Insurance Laws and Regulations Contract Act Insurance Act LIC Act GIC Act IRDA Act Consumer Protection Act Ombudsman Life Insurance Selection Of Risk And Policy Condition Risk Management And Reinsurance Selection Of Risk Computation Of Premium Actuarial Valuation	20

III	III Life Insurance Product Team Insurance Whole Life Endowment Annuities Insurance Document Proposal Forms Agent Confidential Report Declarations Of Good Health Medical Report Policy Form Etc.. Condition And Privileges Age Admission Revival Loans Clients Etc..	15
IV	General Insurance Fire Motor Marine Health Miscellaneous	15
V	Group Insurance Scheme Group Insurance Group Gratuity Super Annuation and Pension Plan Rural Insurance And Insurance For Weaker Sections Of Society	20

TEXT BOOK:

Principles And Practice Of Insurance-Dr. Periasamy- Himalaya Publication

REFERENCE BOOKS

1. **Elements Of Insurance-A.MurthyMargham Publication**
- 2**Insurance And Risk Management-Alkamittal And S.L.Gupta Sultan Chand & Co**
- 3**Elements of Banking & Insurance- Sethi,Jyotsna,Bhatia,Nishwan-2ndEdn- PHI-Delhi.**
- 4**Elements Of Insurance –BalchandSrivastara – 2017 Edn- Sahityabhawan publications-Delhi.**
- 5**Handbook on Insurance-IRDA-Chennai- Jan 2015 Edn**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√			√		√				
CO2	√	√	√	√	√	√			√	√
CO3	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√		√	√	√	√	√	√
Number of marks: 40					Relationship: High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BUSINESS ACCOUNTING

INSTRUCTION HOURS:6

SUB:CODE:21UC005

CREDITS:5

SEMESTER:III

CORE COURSE: 5

Max.Marks.100

COURSE OBJECTIVES:

1. To have working knowledge on Royalty
2. To provide knowledge on branch account
3. To have knowledge on insurance types and claim.
4. To give knowledge on different aspects of partnership
5. To study how to treat the accounts at the time of death and dissolution in partnership firm.

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1: learn the accounting treatment of Royalty	K1	18
CO2: Solve problems related with the accounting treatments of branch accounts and departmental accounting.	K2	18
CO3: Describe the insurance claims.	K3	18
CO4: Deals with the partnership accounting treatments.	K4	18
CO5: Analyse the concepts of accounting procedures in various system of accounting and the settlement of accounts.	K5	18

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Royalty 1.1 Meaning 1.2 Technical terms 1.3 Accounting treatment (Including sub lease)	18
II	Branch & Departmental Accounts 2.1 Meaning 2.2 Types Accounting in dependent Branches Treatment of Debtors System 2.2.3 Stock and Debtors System Departmental Accounting 2.3.1 Meaning Methods and Techniques Departmental trading and profit & loss A/c.	18
III	Fire Insurance 3.1 Meaning and Definitions 3.2 Need 3.3 Types of Fire Insurance policies	18

	Computation of claims Insurance claims to be used for loss of stock 3.6 Average clause 3.7 Claim of loss of profit.	
IV	Partnership Account Meaning and Definition Treatment for Admission 4.3 Treatment for Retirement of partner Treatment for Retirement cum Admission. Death of a Partner.	18
V	Death and Dissolution of firm Meaning and Definition Treatment for Joint life policy Dissolution of firm Settlement of Accounts. Piecemeal Distribution	18

TEXT BOOK: Advanced Accountancy-S.P.Jain and K.L.Narang – Kalyani Publication -2010 Ludhiana

REFERENCE BOOKS:

1. Advanced accounting – Arulanandam and Raman-Himalaya Publishing House -2013 –Mumbai.
2. Advanced accounting – Shukla and Grewel – Sultan chand & sons 2014-New Delhi.
3. Financial Accounting T.S.Reddy and A.Murthy –Margham Publication 2017-chennai.
4. Introduction to financial accounting – T.Homgren Charles,L.sundern Gary – 11thedn. – Pearson Publication - Chennai
5. Financial accounting – P.C.Tulsian-Jan 2002 –Pearson Publishing -Chennai

(Theory-15 marks; Problem -60 marks)

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√	√	√				√	√		√
CO2	√	√	√		√	√	√	√	√	√
CO3	√	√	√	√	√	√	√		√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√		√	√			√		√	√
Number of marks: 40						Relationship: High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

MARKETING

INSTRUCTION HOURS:5

SUB: CODE: 21UCO06

CREDIT: 5

SEMESTER: III

CORE COURSE :6

Max.Marks.100

COURSE OBJECTIVES:

1. To enable the students to gain knowledge about marketing and its promotional aspects.
2. To understand the buyer's behavior and the techniques for capturing the buyer's attitude.
3. To know about Pricing and Channels of distribution
4. To know the techniques in advertising.
5. To study the marketing research and marketing information system

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1: Acquire an understanding of fundamental concepts of marketing	K1	15
CO2: Understand Control elements of the Product mix, branding and marketing segmentation	K2	15
CO3: Describe pricing strategies and the product life cycle.	K3	15
CO4: Write the concepts of sales promotions	K4	15
CO5: Analysis the market research and the e-Marketing and Mail order business and also the concepts for the market research.	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Marketing 1.1 Meaning and Definition 1.2 Objectives, Importance, Classification 1.3 Selling Vs Marketing Evolution of the concept of Marketing Marketing a science or Art? Role of Marketing in Economic Development 1.7 Modern Concept of Marketing 1.8 Marketing Mix.	15
II	Product Meaning and Definition Features, Classification 2.3. Buyer's Behavior, Buying motive 2.4 Market Segmentation Product Mix Product Life Cycle New product planning and development Branding Brand loyalty and Equity	15

III	Pricing and Distribution Meaning and Definition Objectives 3.3. Factors Affecting Pricing New Product Pricing Strategies Channels of Distribution Wholesaler and Retailer Services Rendered	15
IV	Sales promotion Meaning and Definitions Types Need Sales Promotion Mix 4.5 Advertising Publicity Personal Selling Advantages Limitations.	15
V	Marketing Research &Recent Trends Meaning and Definitions Features Direct marketing e-Businesses e- Marketing, Digital Marketing and its types Online marketing Telemarketing Mail order business Impact of COVID 19 (LOCK DOWN PERIOD) in online marketing area	15

TEXT BOOK:

Marketing – Rajan Nair – Sultan Chand & Sons – New Delhi.

REFERENCE BOOKS:

- 1. Fundamental of marketing – William J Stantan – Sultan Chand & sons – New Delhi.**
- 2. Principles of marketing – Philip Korter – sultan Chan & Sons – New Delhi. 3**
Marketing management – Varshney R.L. and Gupta S.L. – Sultan Chand & sons 2014
Edn
- 4. Marketing – Philip Kotler and Kevin Lane Keller - Pearson Education - Bangalore**
- 5. Marketing –Marina Turea-Digital Authority partners- Chicaga-**
60654.www.hello@digitalauthority.me

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√		√			√				√
CO2	√	√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√		√	√	√
CO5	√	√		√	√	√	√		√	√
Number of marks: 41					Relationship: Very High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

COMPUTER APPLICATION IN BUSINESS –THEORY

INSTRUCTION HOURS: 5

CREDITS: 3

SAC-1

COURSE OBJECTIVES:

1. To give basic knowledge on concepts of Ms-word. Ms-Excel.
2. To assist them to apply various accounting procedures through tally software.
3. To have basic knowledge of computer operating system.
4. To know how to create spread sheet.
5. To Know how to create of stock entries, vouchers and day book.

SUB: CODE: 21UCOSA1

SEMESTERS: III

Max.Marks.100

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1 Student able to learn knowledge in MS word and MS –Excel	K1	15
CO2: Student gain basic computer concepts in the first unit	K2	15
CO3: In the second unit they learn word 2007	K3	20
CO4: They can able to write how to create spreadsheet, worksheet.	K4	20
CO5: At the outset students able to solve problems and prepare final accounts by using tally.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Computer Meaning and Definition Characteristics Components Memory and Control Unit Input and Output Device Hardware and Software Operating System Introduction to window 2000 Logging in Desktop and Taskbar Icons on Desktop Startup Menu Options 1.7.3 Creation of Files and Folders Windows Explorer Shortcuts Running Applications and Customization.	15
II	MS- Word Meaning Starting Word 2007 Creation Shortcut for Word 2007 Creation Word Documents Creating Business Letter Using Wizards Editing Word Documents	15

	Formatting Documents Spelling and Grammar Check Word Count and Autocorrect Working with Tables Saving, Opening and Closing Documents Mail Merge.	
III	MS-Excel Meaning and Definition Features Spread Sheet Spreadsheet Programmes and Applications 3.5Worksheet Entering Data in Worksheet Editing and Formatting Worksheets Creating and Formatting Dfferent Types of Charts Application of Financial and Statistical Functions Creating a List Sorting Data Filtering Data Using Auto Filter Customs Filters Analyzing and Organizing Data Automatic Slue, Totals, Saving, opening and Closing Workbooks	20
IV	Tally using ERPG Fundamentals of Computerized Accounting Computerized Accounting Vs Manual Accounting Tally , Meaning and definition Features, Configuration Tally Screen and Menu Creation of Company 4.3.4Editing and deleting groups Creating of Ledgers Trial Balance Profit and Loss Account Balance Sheet Introduction to Vouchers Voucher Entry, Payment Vouchers, Receipt Voucher Sales Voucher, Purchase Voucher, Contra Vouchers Journal Voucher Editing and Deleting Vouchers	20
V	V Inventory Meaning Creation of Stock, Categories, Creation of items Configuration Features of Stock Items, Editing and deleting stocks Usage of Stocks in Voucher Entry Purchase Order, Stock Voucher Sales Orders Stock Voucher Creation of Day Book Account Ratio Analysis Cost Centre Report Inventory Report	20

TEXT BOOK:

Computer applications in Business – K.Mohan Kumar. Dr. S. Rajkumar – Vijay Nicole Private ltd 2007- Chennai.

REFERENCE:

1. **Computer Application in business-Dr.R.Parameswaran-S.chand –New Delhi-New Edn.**
2. **Computer Application in business – Sushila Madan-Scholar Tech Press-Jan 2021.info@raajkart.com.**
3. **Taxmann’s Computer applications in Business -5th Edn-Dec2019**
4. **Computer Application in Business – Prof.S.L.Arora –Sahitaya Bhawan Publishing-Haranaya-Jan-2019.**
5. **Computer Application in Business – Priyanka-Jan 2011-Vagu education of India.Goodreads.com**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PS0 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√		√			√				√
CO2	√		√	√	√	√		√	√	√
CO3	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√		√	√		√	√	√
CO5	√	√		√	√		√		√	√
Number of marks: 37						Relationship: High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PAPER MODEL:

Section A : 6x2= 12 (No choice)

Section B : 3x5= 15 (Built in choice)

Section C : 2x9 =18 (Open Choice)

Total marks 45 (Theory only)

COMPUTER APPLICATION IN BUSINESS – PRACTICAL

SUB: CODE: 21UCOSA1P

SEMESTER: III

COURSE OBJECTIVES:

1. To Provide knowledge in MS-Word.
2. To Provide knowledge in MS-Excel.
3. To test the Accounting package by using tally.
4. To make them to create silt and mail merge options.
5. To make Voucher entries for the transactions.

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester ,the Students will be able to		
CO1 After completion of the practical exam students able to create business using MS word.	K1	15
CO2: To write Bio data in Ms Word.	K2	15
CO3Students gain information in preparing mark sheet, pay slip	K3	20
CO4:They learn to prepare vouchers using MS.Excel	K4	20
CO5: By using tally package students able to prepare trial balance, profit & loss account and balance sheet.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	UNIT
I	MS-WORD Creating business letters Creating an application for the job with bio data Creating a table by using the spilt and mail merge options	15
II	MS-EXCEL 2.1 Creating a worksheet 22 Mark sheet, Pay Slip PF Contribution List etc Creating Charts Creating a list for the enclosures Filtering the Data using Auto Filter and Custom Filter	15
III	Accounting Package Accounting package Preparing Voucher Entries for the Transactions Preparing Final Accounts from the Trial balance given with any two adjustments	20
IV	Voucher Entries Receipts Voucher ,Payment Voucher,, Purchase Voucher, Sales Voucher, Contra Voucher, Journal Voucher Altering and Deleting Voucher	20

V	– Inventory Entries Editing and Deleting Stocks Usage of stocks in Voucher Entry Purchase Order Stock Voucher Inventory Report										20
Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	
CO1	√					√					
CO2	√	√	√	√	√	√	√	√	√	√	
CO3	√	√	√	√	√	√	√	√	√	√	
CO4	√	√	√	√	√	√	√	√	√	√	
CO5	√	√	√	√	√		√	√	√	√	
Number of marks: 41					Relationship: Very High						

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

CIA -25 Marks:

Semester Exam – Theory – 45 marks; Practical -30 marks.

Practical exam question paper pattern & mark Allotment.

Time for Practical Exam – 3 hours.

There will be three questions carrying 10 marks each, two are to be answered.

MS.WORD—1 OR MS.EXCEL -1 = 10 MARKS

TALLY -1 COMPULSORY =10 MARKS

RECORD & VIVA = 10 MARKS

TOTAL = 30 MARKS

BUSINESS LAW

INSTRUCTION HOURS: 4

SUB: CODE: 21UCO07

CREDITS: 4

SEMESTER: IV

CORE COURSE: 7

Max.Marks.100

COURSE OBJECTIVES:

1. To gain expert knowledge in the principles and practice of law relating to business activities.
2. To have the basic knowledge on laws governing business.
3. To provide knowledge in sales of goods act.
4. To provide the knowledge in contracts, bailment and Pledge.
5. To Gain expert knowledge in Insurance principles, Kinds, Types, policies regarding life, fire and marine.

COURSE OUTCOME	Unit	Hrs P/S
AttheendoftheSemester,theStudentswillbeableto		
CO1:Discuss the Principles and practice of law in business.	1	15
CO2: Gain knowledge of contracts, bailment and pledge.	2	15
CO3: Gain awareness in law of agency and the concepts	3	15
CO4: Write the concepts of sales of goods act and the different between warranty and agreement.	4	15
CO5 Describe the concepts, kinds, types, and policies of sale of goods act.	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Business Law Meaning and Definitions Nature and scope Growth and Sources Kinds of Contracts Agreement. Offer and Acceptance 1 Types of offer Legal Rules Relating to offer Communication of offer and Acceptance Consideration Capacity of Parties 1.9Free Consent 1.10Contingent Contracts and Quasi contracts	15
II	Performance of Contracts 2.1Performance of Contracts Meaning 2.2 Discharge of Contracts	15

III	BREACH OF CONTRACT Remedies for Breach including Specific Performance Indemnity and Guarantee Bailment and Pledge.	15
IV	Agency Definition of Agent and Principal Distinction between an Agent and Servant Creation of Agency Classification of Agents Meaning of Sub Agent and Substituted Agent Distinction between a Sub Agent and a Substituted Agent Rights and Duties of Agent Termination of Agency Irrevocable Agency	15
V	Sales of goods Act Meaning of Sales of goods Act 1930 Formation of Contract of sale Essentials of a Contract of Sale of Goods Distinction between Sale and Agreement to Sell Classification of goods Document of Title of Good 5.3 Condition and Warranty Definition of Condition and Warranty. Distinction between a Condition and Warranty Implied Condition in a Contract of Sale Implied Warranties Rights of Unpaid Seller Rules Regarding Delivery of Goods Acceptance of delivery Rights of an Unpaid Seller	15

TEXT BOOK:

Business law – R.S.N.Pillai – Sultan Chand & Sons – 2013 – New Delhi.

REFERENCE BOOKS:

1. **Mercantile law – N.D Kapoor – Sultan chand & sons -2010 – New Delhi.**
2. **Principles of Mercantile law – B.N.Tandon – Sultan Chand & sons 2011 – New Delhi.**
3. **Business law – J.Jayasankar – Margham Publications 2017- Chennai.**
4. **Business Law – Peddina Mohana Rao-PHI-Delhi-2013 Edn**
5. **Business Law – Sujit Kumar Das, Pankaj Kumar Roy-Oxford University Press-Calcutta-2nd edn Aug 2017**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√		√	√					√	
CO2	√	√	√		√	√			√	√
CO3	√	√	√		√	√	√	√	√	√
CO4		√	√		√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√		
Number of marks: 38						Relationship: High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

COST ACCOUNTING

INSTRUCTION HOURS: 3Per hr(90 days)

SUB:CODE: 21UCO08

CREDITS: 3

SEMESTER: IV

CORE COURSE: 8

Max.Marks.100

COURSE OBJECTIVES:

1. To make the students to gain an expert knowledge of costing system and cost control.
2. To provide working knowledge of the material cost
3. To gain knowledge about various methods of costing
4. To understand the labour cost and overheads.
5. To provide expert knowledge of operating cost and reconciliation of cost.

COURSE OUTCOME	Unit	Hrs
AttheendoftheSemester,theStudentswillbeableto		P/S
CO1:Prepare the cost sheet.	K1	10
CO2: Familiarize the concept of material cost.	K2	10
CO3: Learn the labour cost and overhead	K3	10
CO4: Analysis the methods of overheads and costing	K4	15
CO5 Evaluate s the methods in costing	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	UNIT
I	Cost Accounting Meaning and Definition Scope , Nature and Objectives Merits and Demerits Classification of cost Elements of Cost Cost Unit , Cost Centre, Cost Sheet .	10
II	Material Cost Introduction to Material Meaning of material Control Levels of Stock EOQ Level of stock Pricing of material issued LIFO FIFO Simple Average Weighted Average ABC Analysis	10

III	- Labour Cost 3.1 Meaning and definition 3.2Types of Labour Time Recording and Time Booking Methods of Remuneration and Incentive Schemes Over Time and Idle Time Labour Turn Over Measurement of Labour Turnover 3.6.2Time Rate System 3.6.3Piece Rate System 3.6.4Halsey Plan Rowan Plan Differential Piece Rates Taylor’s Differential Piece Rate System Merrick’s Differential Piece Rate System Gantt’s Task and Bonus Plan	10
IV	Overhead Primary Overhead Secondary Distribution of Overheads Absorption of Overheads Machine hour Rate	15
V	Methods of Costing Costing Meaning and Definition Job Costing 4.3Process Costing Normal Loss Method Abnormal Loss and Gain Only	15

TEXT BOOK:

Cost Accounting – Pillai and Bagavathy – Sultan Chand & Sons -2011- New Delhi.

REFERENCE BOOKS:

1. Cost accounting – S.P.Iyengar sultan Chand & Sons -2010 –New Delhi.
2. Cost accounting –Dr.S.N.Maheswari-A.Mahavir Publication –Mumbai- 2012 Edn
3. .Cost accounting – M.N. Arora – sultan Chand & sons -2009 –New Delhi.
4. Cost and Management Accounting – Dr.B.K.Mehta – SBPD Publishing House- Agra.
- 5.Cost accounting – Rajasekarenv.Lalitha- Pearson Publication-Chennai

(Theory – 15 marks; Problem 60–marks)

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2	√	√	√		√	√			√	
CO3	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√		√	√			√	√
CO5	√	√	√	√		√	√		√	
Number of Matches :41 Relationship: Very High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

BUSINESS COMMUNICATION

INSTRUCTION HOURS -5Per week (Total 90 days)

CREDITS: 3

SAC-2

SUB: CODE: 21UCOSA2

SEMSTER: IV

Max.Marks.100

COURSE OBJECTIVES:

1. To make the students how to communicate in the business world.
2. To make the students to write business letters effectively and develop communication skills.
3. To understand how to write a letter for job. How to write banking letters.
4. To develop awareness regarding new trends in business communication, various media of communication and communication devices.
5. To enable them to write various report writing related to business and to impact the correct practices of the strategies of effective business writing.

COURSE OUTCOME AttheendoftheSemester,theStudentswillbeableto	Unit	Hrs P/S
UNIT-1CO1:Explain how to communicate in the business world.	K1	15
UNIT- 2 CO2: Draft effective business correspondence with brevity and clarity.	K2	15
UNIT - 3 CO3: Stimulate their critical thinking by designing and developing clean and writing skills.	K3	15
UNIT-4CO4:Write E-mail.SMS and all new trends in business communication.	K4	15
UNIT - 5 CO5: Demonstrate their ability to write free while making an optimum use of correct business vocabulary and grammar.	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Business Communication Meaning and Definition Objectives Process Models Methods 1.15. Principles 1.1.6 Barriers 1.1.7. Medias Business Letters Effective of Business Letters Layout of Business Letters Commercial terms and Abbreviations	15

II	Business letter Writing Fundamentals of business letter writing Format of business Types of business letter Letters of Enquiry Replies letter Offers and Quotations letter Orders letter Execution letter Cancellation letter	15
III	Collection Letters Complaints letter Circular letters Collection letters Application for jobs Bank correspondence Letter relating to Agency.	15
IV	Online Communication Meaning Fax e Mail Writing Voice Mail SMS Internet Tele Conferencing Video Conferencing Internet Writing e-Mail 4.2.1 Zoom Meeting 4.2.2. Google Meet, webinar	15
V	Report Writing Meaning and Definition Importance of Report Writing Types of Business Reports Characteristics of Good Report Selecting Suitable Types of Reports Preparing a Report 5.1.6 Report Writing Report by Individuals Reports by committees. Agenda and Minutes Specimen Agenda and Minutes of various Board Meetings.	15

TEXT BOOK:

1. Essentials of business communication – Rajendra pal – J.K.KOrahalli – Sultan chan & Sons 2015 – New Delhi.

REFERENCES BOOKS:

1. Basic business communication and correspondence – Premavathi shri vishu publication – Chennai.

2. Effective business English and correspondence – MS Ramesh and Pattenchetty – Sultan Chand & Sons 2011 – New Delhi.

3. Basic business communication – V.L. Lesiker – Tata McGraw Hill Publications 2009 – New Delhi.

4. Business communication – Varinder Kumar, Bodh Raj – Kalyani publishers – Delhi.

5. Business Communication-Chaturyedi- Pearson Publication –Chennai.

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√		√				
CO2	√	√	√	√	√	√	√	√	√	
CO3		√	√	√	√		√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of marks: 42						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

STOCK MARKET OPERATIONS

INSTRUCTION HOURS: 4 Per hr(90 days)

SUB: CODE: 21UCOSA3

SEMESTER: IV

MAX MARK :100

CREDIT: 3

SAC-3

COURSE OBJECTIVES:

1. To give learners the basic understanding of the fundamental concepts of stock Marketing.
2. To enable them to analyze stock movements.
3. To understand the structure the listing of securities.
4. To know about the intermediate's and also trading methods.
5. To understand the concept of Dematerialization and Depositories

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1: To learn the share market activities.	K1	15
CO2: They learn about the listing of securities.	K1	15
CO3: Students classify the type of brokers and speculators in the market.	K3	15
CO4: To Evaluate the concept of CRISIL-CARE-ICRA Procedures and well know about investment safety	K5	15
CO5: To evaluate the concept of trading mechanism	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Stock Market 1.1. Need and Importance of Stock Market 1.2 Primary Market & Secondary market Origin and Growth of Stock Market Types of Securities Traded Rate 1.5 Functions of Stock Exchange NSE-Reading of Stock Indices Weakness of Stock Exchanges(BSE & NSE)	15
II	Listing of Securities Listing of Securities Group A, Group B, Group C 2.1.2. Shares 2.1.3 Advantages 2.1.4. Drawbacks Listing Procedures Criteria for Listing 2.1.7. Listing Obligations	15
III	Stock Brokers 3.1. Registration of Stock Brokers 3.2 Procedure, Code of Conduct Kinds of brokers and their Assistants Methods of Trading in the Stock Exchange Carry over or badla Transactions 3.7 Kinds of Speculators and Speculative Transactions	15

IV	Credit Rating 4.1. Credit Rating 41.1. CRISIL 41.2 .CARE 41.3. ICRA 4.2. Agencies Dematerialization Depositories	15
V	Trading Mechanism 5.1Investors Purchase 5.2Investors safety 5.3SEBI Guidelines 5.4 Investors awareness	15

TEXT BOOK :

Security Analysis and portfolio Management – PunithavathyPandian – Himalaya Publishing house 2016 –New Delhi.

REFERENCE BOOKS:

1.Financial Market and Investment – E-Gorden& Natarajan – Himalaya Publishing –New Delhi.

2.Security Analysis – Preethi Singh – Himalaya Publishing house – 2012 – New Delhi.

3.Investment Management & Portfolio Management – V.K.Bhalla – Sulltanchand& Sons 2015 – New Delhi.

4.Investment – William F.Share- PHI Publication- Chennai.- New Edn.

5.Investment analysis & Portfolio Management-Prasana Chandra- Tata MC Graw Hill Publication New Delhi.

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√	√	√	√		√	√			√
CO2			√	√		√	√	√	√	√
CO3	√		√	√		√	√	√		√
CO4	√	√	√	√		√	√			√
CO5	√	√				√	√			√
Number of marks:33					Relationship: High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice(3 out of 5)	1 question	1 question	1 question	1 question	1 question

CREATIVITY AND INNOVATION IN BUSINESS AND ENTREPRENEURSHIP
INSTRUCTION HOURS:2per hr(90 days) **SUB.CODE:21UCOSE1**
CREDITS:2 **SEMESTER:IV**
SEC-1 **MAX MARK :100**

COURSE OBJECTIVES:

1. To introduce the students to the practices necessary to stimulate and manage innovation in business.
2. To equip the students to generate new business ideas.
3. To provide ways and means to convert business ideas into real life situation.
4. To create understanding towards innovation models to develop creative skill.
5. To identify emerging opportunities and challenges in business scenario.

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1 Gain knowledge towards innovation in business	K1	10
CO2 Acquaint sufficient skill towards idea generation	K2	10
CO3 Cultivate Necessary leadership qualities	K3	10
CO4 Models of Innovation make the students a role model entrepreneur.	K4	10
CO5 Develop creating problem solving skills to identify emerging opportunities and new ventures.	K6	10

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Introduction to Innovation 1.1 Meaning and definition 1.2 Needs and Importance 1.3 Types 1.4 Innovation Vs Invention 1.5 Drives 1.6 Barriers and Challenges	10
II	Idea Generation 2.1 Meaning Nature of Creativity 2.2.1 Person 2.2.2 Process 2.2.3 Product 2.2.4 Environment Generation of Ideas Capturing and Processing of Thoughts Methods of Generating and Evaluating creating Ideas Brainstorming Mapping ,Metaphors ,Networking Need for Creativity and Innovation in start-up and Existing Organization	10

III	Idea Conversions Evaluating Ideas Conversion and Implementation of Ideas 3.3Business Dimension of Innovation 3.4Nature of Innovation 3.5Making the Idea a Reality 3.6Lasting and Differencing Leadership 3.7Motivation and Success	10
IV	Model of Innovation 4.1Evaluation 4.2Static and Dynamic Model of Innovation 4.3Incremental Vs Radical Innovation 4.4Albernaty – Clark Model Henderson – Clark Model Descriptive Technological Changes	10
V	Managing Creativity and Innovation 5.1Assessing Personnel Creativity and Ability to Innovate 5.2Enhancing Creative and Innovative Abilities 5.3Entrepreneurial Tools for Creativity and Innovations 5.4Building a Successful Innovation Team 5.5 Evolving a Culture of Creativity and Innovation in Organization	10

TEXT BOOK:

The seed of Innovation- Dundon.E. – PHI learning –Delhi.

REFERENCE BOOKS:

- 1. Getting to Innovation – Van Gundy A.B. – PHI Learning – Delhi**
- 2. Creativity and Innovation: Business Side of Creativity, time – Levy,JinLeavy – LLC Association**
- 3. Innovation and Entrepreneurship- Peter F. Drucker- Harpor Business New York**
- 4.Creativity Innovation and Entrepreneurship – H.James Harrington – Productivity Press – USA- 2019 Edn**
- 5.The Power of Creativity – Bryan Collins- Kindle Edition –Oct 2016 Edition- Kindle Unlimited- Amazon.com**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2	√	√		√	√	√	√		√	
CO3	√	√	√	√	√		√	√	√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of marks: 46						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

FINANCIAL MANAGEMENT

INSTRUCTION HOURS: 5 Per week(Total 90 days)

SUB: CODE: 21UCO09

CREDITS:5

SEMESTER:V

CORE COURSE:9

MAX MARK :100

COURSE OBJECTIVES:

1. To familiarize the students with the principle practice of financial management.
2. To equip the students with the understanding of time value of money and used it for decision making.
3. To provide knowledge in concepts of leverages and dividend.
4. To make aware of various capital structure theories.
5. to provide them with knowledge on management of working capital, cash management and accounts payable.

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1: To explain the use of finance for decision making.	K1	15
CO2: To solve problems related with the cost of capital in wide aspects	K2	15
CO3: To discuss about dividend policies and various models.	K3	15
CO4: To create an awareness about capital structure theory of capital structure.	K4	15
CO5 : To enable them to analysis the working capital management and the problems to solve.	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Financial Management 1.1. Meaning and Definition 1.1.1 Features, Scope , Objectives , Importance 1.1.2 Financial Environment 1.2. Meaning of Risk and Return 1.2.1. Relationships between Risk and Return. 1.2.2. Portfolio Risk 1.2.3. CAPM	15
II	Time Value of Money Meaning and Definition 2.1.1. Present Value Technique 2.1.2. Future Value Technique . Value of Securities Value of Equity Share Value of Preference Share 2.2.3 Value of Debentures Meaning Cost of Capital Cost of Equity Shares 2.3.2. Cost of Preference Shares 2.3.3 Cost of Debt 2.3.4. Weighted Average Cost of Capital	15

III	Leverages 3.1. Leverages, meaning, and types 3.1.1. Operating Leverages 3.1.2 Financial Leverages 3.1.3 Combined Leverage Dividend 3.2.1 Theories of Dividend Bonus Shares Right Issue	15
IV	Financial Planning and Capital structure Financial Planning Meaning of Capital Structure Patterns of Capital Structure Point of Indifference 4.5 Optimum Capital Structure 4.6. Factors Determining Capital Structure 4.7 Capital Structures Theories.	15
V	Working Capital Management Meaning and Definition Concept of Working Capital Need for Working Capital Types of Working Capital 5.1.4 Factors Determining the Working Capital Requirements Cash Management Cash Cycle Cash budget Credit Management Debtors Turnover Ratio Creditors Turnover Ratio Credit Standards Credit Policy Inventory Management Inventory Turnover Ratio	15

TEXT BOOK:

1. Financial Management – I.M. Pandey – Vikas Publication – 2012- New Delhi.

REFERENCE BOOKS:

1. Fundamentals of financial management – Prasanna Chandra- Tata McGraw Hill Publication 2011 – New Delhi.

2. Financial Management – S.N. Mageshwari – Sultan Chan & Sons -2013 Mumbai.

3. Financial management – Mykhan – Tata McGraw Hill Publication -2010 – New Delhi.

4. Financial Management – Palanivelu .S.Chand & sons -2014- Mumbai.

5. Financial Management – V.Rajkumar.M.C.Graw Hill Publication 2011-

(THEORY -15 MARKS; PROBLEM-60 MARKS)

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√		√	√		√	√
CO2	√	√	√	√	√	√	√	√		√
CO3	√		√		√			√		√
CO4	√	√	√	√	√	√	√		√	√
CO5	√	√	√		√		√	√	√	√
Number of marks: 39					Relationship: High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

FINANCIAL MARKETS AND SERVICES

INSTRUCTIONS HOURS: 5 per week(90 days)

SUB: CODE: 21UCO10

CREDITS: 5

SEMESTER: V

CORE COURSE: 10

MAX MARKS :100

COURSE OBJECTIVES:

- 1. To provide basic knowledge about the financial activities of financial markets and financial services.**
- 2. To know about the basic knowledge of new issue market and secondary & securities. of debt.**
- 3. To provide expert knowledge in different aspects of financial instruments.**
- 4. To know the knowledge of deposits.**
- 5. To study the card facilities available.**

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1: Explain the basic concepts of financial markets and services.	K1	15
CO2: in the second unit they describe the concept of Securitizations.	K2	15
CO3: They able to distinguish the different instruments to buy and sell in the market.	K3	15
CO4: They able to discuss various deposits and also SEBI rules and policies	K4	15
CO5 : At the outset students have awareness in various cards available and how to use them	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Financial Markets and Services Meaning and Definitions Classification and Scope Fund Based Activities Non Fund Based Activities 1.5 Modern Activities Sources of Revenue Causes for Financial Innovation- Innovative Financial Instruments Challenges Facing the Financial Service Sector Present Scenario During Lock Down period in March 2020	20
II	Securitization Meaning and Definition Structure of Securitization 2.3. Benefits of Securitization Conditions for Successful Securitization Securitization in India and Abroad Reasons for the Unpopularity of Securitization.	20
III	Derivatives 3.1. Meaning and Definition Kinds Forwards, Features of Forwards, Financial Forwards , Futures	20

	3.2.2 Features 3.23 Types of Forward Forward Vs Futures Advantages of Forward and features Options, Features , Types, Swap , Features, Kinds 3.6 Advantages 3.7 Importance	
IV	Depository System 4. 1 Meaning-and Definition Objectives, Activities, Process Trading in a Depository System Depository System in India 4.5. SEBI Benefits Drawbacks Remedial Measures.	20
V	Credit Cards 5.1. Meaning , Types 5..2 New types of Credit Cards 5.3-Parties to Credit Cards 5. 4 Procedure at the time of purchase Procedure for Reimbursement Facilities offered to card holders Benefits Demerits future prospects	10

TEXT BOOK:

Emerging Scenario of financial services – E.Gordon&K.Natarajan – Himalaya Publishing house -2015- Mumbai.

REFERENCE BOOKS:

- 1. Essentials of financial services – Dr.S.Gurusamy – Tata McGraw Hill Publications - 2011-New Delhi.**
- 2. Financial services –V.A .Avadhani – Himalaya Publishing house-2010-Mumbai.**
- 3. Financial services – My khan – Tata McGraw hill Publication 2010 – New Delhi.**
- 4. Financial Services and Markets – Punithavathy Pandean – Vikas Publishing House – UP**
- 5. Financial Services –Dr.D.Joseph Anbarasu.Dr.V.K..Boominathan,Dr.Mohan,Dr.g.Gnanaraj- Sultan Chand - New Delhi- 2007 Edn**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2	√		√	√		√	√		√	√
CO3	√	√		√		√			√	
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of marks: 42						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

PRACTICAL AUDITING

INSTRUCTION HOURS:4
CREDITS:4
CORE COURSE: 11

SUB:CODE:21UCO11
SEMESTER :V
MAX MARK :100

COURSE OBJECTIVES:

1. To enable the students to understand the basic knowledge of Audit and the qualities of an Auditor.
2. To can able to understand the basic entries in ledgers and how the auditor deals with this.
3. To understand how to verify and value the assets and liabilities of the company.
4. Students can understand the qualifications, Appointment, Removal, Power, Duties and Rights of an Auditor.
5. To enable the students to know about EDP and Audit of Computer.

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1 To explain the Audit is to hear and verify	K1	20
CO2 To describe how to deal in ledger verification.	K2	20
CO3 Described and evaluate how to value and verify assets and liabilities of the company.	K3	15
CO4 To discuss the positions taken by the Auditor.	K4	15
CO5 To analysis Auditors Duties and also how to Audit of Computer.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	UNIT
I	Audit Definition and Meaning of Auditing Objectives 1.1.2Classification 1.1.3Auditing VS Book keeping, Accountancy, Investigation 1.2Audit programme Working paper Audit note book Qualities of an Auditor 1.6Internal and Statutory Audit Internal Check Objectives Auditors duty with regard to Internal Check Internal Check with Regards Cash Consideration at the Commencement of a New Audit	20
II	Vouching Meaning and Definitions Importance Types Features	20

	2.1.4 Vouching the Debit Side 2.2 Methods of Frauds 2.3 Vouching the Credit Side Vouching of Trading Transaction Internal Check with Regards to Purchase Duty of the Auditor with Regard to Credit Sales Sales Return Good sold in Sale or Return System Goods Sent on Consignment	
III	Verification and valuation Meaning and Definition Problem in Valuation of Assets 3.2.1 Fixed Assets Floating Assets Wasting Assets Intangible Assets Auditor's Position in Verification of Liabilities Share Capital Trade Creditors Bills Payable Outstanding Expenses Contingent Liabilities	15
IV	UNIT –IV: Audit of Joint Stock Company Qualification and Disqualification of an Auditor Appointment (Rotation, Removal) Remuneration and expenses Powers, Duties, Rights, Status 4.5 Auditors lien Audit of Share Capital Audit of Share Transfer Unclaimed Dividends Duty of an Auditor in Connection with the Payment of Dividend Auditors Report Liabilities of an Auditor	15
V	EDP Meaning and Definition Nature of EDP Need for Control and Audit of Computer 5.4 Effects of EDP Auditing Foundation Steps Major Audit Decision EDP management and System Development Programming Management Data Resource Management 5.5.3 Security Administration 5.5.4 Generalized and Specialized Audit Software 5.6 Legal Influences of EDP audit.	20

TEXT BOOKS:

2. Principles of Auditing – B.N. Tandon –Sultan chand sons 2010 – Mumbai.

REFERENCE BOOKS:

1. Principles of Auditing –Dicksee – Vikas Publishing house 2013-New Delhi

2. Principles and Practical Auditing – Dinkarpagare – Sultan Chand & Sons – Mumbai.

3. Auditing – Jag dish Prakash – Kalyani Publishing – Chennai.

4 . standards on Auditing –CA.KamalGarg-Wplters Kluwer India Private ltd-only on Amazon devlivery- 2018 Edn.

5. Auditing Theory and Practices –Arun Kumar,Ramachandran-Atlantic Publication Chennai- 2018 Edn

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2	√		√	√	√	√	√	√		√
CO3	√	√	√		√	√		√	√	√
CO4	√	√	√	√	√	√	√	√	√	
CO5	√	√		√	√	√	√	√	√	√
Number of Matches :44					Relationship: Very High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

INCOME TAX LAW AND PRACTICE

INSTRUCTION HOURS: 5

SUB: CODE: 21UCO12

CREDITS: 5

SEMESTER: V

CORE COURSE:12

MAX MARK :100

COURSE OBJECTIVES

1. To provide an expert knowledge about the principles and practices of law relating to Income Tax in India
2. To develop an understanding in the computation of Salary Income
3. To create skill to compute tax under House Property
4. To develop adequate knowledge towards the assessment of income from Business and Profession
5. To understand the ways to compute tax on capital gains and other sources

COURSE OUTCOME At the end of the Semester, the Students will be able to	Unit	Hrs P/S
CO1 : Able to interpret the basic concepts of Income Tax	K1	20
CO2 : Recognize the rules relating to the computation of income from Salary	K2	20
CO3 : Create knowledge towards the rules for the assessment of income from House Property	K3	15
CO4 : Identify the ways to compute income from Business and Profession	K4	15
CO5: Able to parse the various heads of income	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Basis Concepts of Income Tax 1.1 History of Income Tax 1.2 Cannons of Taxation 1.3 Assessee, Various types of Assesses 1.5 Assessment Year, Previous Year 1.7 Agricultural Income Incomes exempted under section 10 Residential Status of an Individual - Ordinary Resident, Not Ordinary Resident and Non Resident	10
II	Computation of Income under Salary Characteristics Incomes that are Chargeable to Tax under the Head Salaries as per section 15 Different Forms of Salary Advance Salary 2.3.2 Arrear Salary 2.3.3 Gratuity, Pension 2.3.4 Leave Encashment 2.3.5 Provident fund 2.3.6 Profit in lieu of Salary 2.4 Allowance , Perquisites 2.6 Deductions u/s 16 2.7 Deduction u/s 80c	20

III	Computation of Income under House Property Basic Terms Expected Rent , Fair Rental Value ,Market Value Actual Rent, Standard Rent, Unrealized Rent Gross Annual Value,Net Annual Value 3.1.4Deemed to be let out house Income that can be taxed under the head House Property Exempted House Property Income Calculation of Gross Annual Value Calculation of Net Annual Value Let-out and Self Occupied property Pre-construction and Post-construction Interest Unrealized Rent and Arrear of Rent Recovered Calculation of Income from House Property	20
IV	Computation of Income under Business and Profession 4.1Basic terms 4.1.1Business,Profession ,Speculation Business, Illegal Business Various Incomes that are Taxable under the Head of Income from Business and Profession Various Methods of Accounting Calculation of Income from Business Calculation of Income from Profession Deductions	20
V	Computation of Income under Capital Gains and other Sources Basic terms - Income from Capital Gains Capital Assets, Short Term Capital Assets, Long Term Capital Asset, Short Term Capital Gain, Long Term Capital Gain Cost of Acquisition, Cost of improvement , Indexed Cost Treatment of Depreciable Asset while Calculating Capital Gains Various Assets which are not included in Capital Assets Capital Gains Exempted u/s 10 Calculation of the Income under Capital Gains Basic term – Income from Other Sources Casual Income Stake Money 5.8 Various Deductions 5.9Treatment of Casual Incomes Grossing up of Income and its Calculation Calculation of Income From Other Sources	20

TEXT BOOK

1. Income Tax, Law and Practice, Gaur V.P and D.B. Narang - Kalyani Publishers New Delhi.

REFERENCE BOOKS:

1. Income Tax, Law and Practice, Hariharan N - Vijay Nicole Imprint Private Limited, Margham Publications
2. Income Tax, Law and Practice,-G.S.Mitra -2020-21 – Mahaveer Publication – New Delhi.
3. Law and Practice of Income Tax, DinkarPagare Sultan Chand & Sons
4. Income Tax, Law and Practice- Dr.H.C. Mehrotra .Dr.S.P.Goyal, Sahitya Bhawan Publication, Agra.-61st Edn 2020-21
- 5.Income tax Law and Practice- Dr. R.K. Jain – Sahitya bhawan Publication Agra-25th Edn.

(THEORY – 15 MARKS;AND PROBLEM 60 MARKS-)

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√				√	√			√	
CO2	√	√	√	√	√	√	√			√
CO3		√	√	√				√		√
CO4	√	√		√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	
Number of marks: 35						Relationship: High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

CUSTOMER RELATIONSHIP MANAGEMENT

INSTRUCTION HOURS:4 per week(Total 90 days)

SUB.CODE:21UCOME1

CREDITS:4.

SEMESTER: V

ME-1

MAX MARKS :100

COURSE OBJECTIVES:

- 1.To introduce the basic nuances of Customer Relationship Management
- 2.To imbibe the importance of Enterprise Marketing Automation
- 3.To know about call centers and their functions
- 4.To comprehend customer satisfaction and develop scale to measure it
- 5.To realize the factors affecting employee-customer behavior and ways to recover service failures .

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1: Gained knowledge about basic nuances of CRM	K1	15
CO2: Enhance the value of customer relationship by combining knowledge with the latest tools and technologies	K2	15
CO3: Know basics and latest developments in Call Centers	K3	15
CO4: Focus light on the importance of customer satisfaction and service quality.	K4	15
CO5: Bring out the role of employees in building CRM and ways to recover service failure	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Customer Relationship Management 1.1 Meaning and Definition 1.2 Types of Customer Relationship Management Customer Relationship Management CRM Technology, Components 1.6 Customer Life Cycle 1.7 e-CRM , Features 1.7.2 Difference between CRM and e-CRM 1.8 Sales Force Automation 1.8.1 Importance and Components	15
II	Enterprise Marketing Automation Meaning and Definitions Components Marketing Campaign Campaign Planning and Management Business Analytic Tools	15
III	Call Centers Meaning and types Customer Interaction Automatic Call Distribution Interactive Voice Response Computer Telephony Integration	15

IV	Customer Satisfaction and Service Quality Customer Satisfaction Meaning and Definition Importance, Components Models Service Quality, Meaning and Definition Types Measurement Scales	15
V	Employees in CRM 5.1 CRM and Employees Customer Linkage Factors Affecting Employees' Customer Oriented Behavior Service Failure and Recovery Management-Meaning Classification of Complainers on Service Failures Phases to Service Recovery Recovery Strategies	15

TEXT BOOKS

1. Customer Relationship Management, Jaspreet Kaur Bhasin Dream tech Press

REFERENCE BOOKS

1. Customer Relationship Management, Alok Kumar Rai PHI Learning Pvt. Ltd.
2. CRM Essential Customer Strategies for the 21st Century, Paul Greenberg, Tata Mc Grew Hill.- New Delhi
3. Customer Relationship Management –Dr.K.Govinda Bhat – Himalaya Publishing house
4. Customer Relationship Management-Concept, Strategy and tools – V.Kumar and Wener J. Reinartz –Springer texts .
5. Customer relationship Management-carol Karu and Kristin Anderson- <https://Books.google.com>.

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√		√	√	√	√	√		√	√
CO2	√	√	√	√	√	√	√		√	√
CO3	√		√	√	√	√	√		√	
CO4	√		√	√	√	√	√	√		√
CO5	√	√	√	√	√	√	√	√		√
Number of marks: 41					Relationship: Very High					
Mapping	1-20		21-40		41-60		61-80		81-100	
Matches	1-10		11-20		21-30		31-40		41-50	
Relationship	Very poor		Poor		Moderate		High		Very High	

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

PRINCIPLES OF ACCOUNTANCY

INSTRUCTION HOURS : 2 per week (Total 90 days)

SUB.CODE: 21UCONME1

CREDITS:2

SEMESTER :V

COURSE OBJECTIVES:

MAX MARKS :100

1. To provide basic knowledge in Accounting
2. To Know the Accounting Rules.
3. To Prepare the Subsidiary Books.
4. To correct the errors and to Rectify them
5. To Prepare the Final Accounts.

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1: Able to get Knowledge in Basic Accounts.	K1	15
CO2: Know about three fundamental rules.	K2	15
CO3: Acquire knowledge in subsidiary books	K3	15
CO4: To find out the errors in the journal.	K4	10
CO5: At the outset Students can able to prepare final accounts.	K5	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	I Accounts 1.1 Meaning 1.2 Objectives 1.3 Nature 1.4 Scope of financial accounting 1.5 concept and Conventions	15
II	Accounting Rules 2.1 basic Three Fundamental Rules 2.2 Journals 2.3 Ledger 2.4 Trial Balance	15
III	Subsidiary Books 3.1 Purchase 3.2 Purchase Return Sales Sales Return	15
IV	IV Rectification Of Errors Meaning Types 4.3 Suspense Account	10
V	Final Accounts 5.1 Preparation of Final Accounts (simple Adjustment) 5.2 Closing Stock 5.3 Outstanding 5.3 Prepaid	15

TEXT BOOK:

Financial accounting – T.S. Reddy & Murthy – Margham Publication – Chennai.

Reference Books:

1.Introduction to accountancy –Grewal T.S. Sultan Chand & sons – New Delhi – 1979

2.Principles of Management Accounting – Dr.S.N. Maheswari – S.Chnad& sons – New delhi- 2011 edn

3. Financial Accounting – S.P.Jain & K.L.Narang – Kalyani Publishers -2016 – Ludhiana.

4.Financial Accounting –R-L Gupta & V.K Gupta – Sultan Chand & Sons 2010 – New Delhi.

5.Financial Accounting –Santhana Gopalan & Parthasarathy – Sultan chand & Sons 2010- New Delhi.

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√		√		√	√	√	√		√
CO2		√	√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	√
CO4	√	√	√	√	√	√	√	√		√
CO5	√	√	√	√	√	√	√	√	√	√
Number of Matches :45						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

MANAGEMENT ACCOUNTING

INSTRUCTION HOURS:5
CREDITS :5
CORE COURSE: 13
COURSE OBJECTIVES:

SUB:CODE:21UCO13
SEM ESTER :VI
MAX MARKS :100

1. To give basic knowledge on concept of management Accounting.
2. To provide knowledge about decision making in tools of financial statements.
3. To able to understand the difference between standard and variance in all types of expenses.
4. To make the students gain expert knowledge of preparing different types of budgets.
5. To make the students gain knowledge in preparing capital budgeting.

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1: To explain the management accounting financial statement concepts.	K1	18
CO2: Describe the fund flow and cash flow statement,	K2	18
CO3: Ability to classify the difference between the standard and variance.	K3	18
CO4: Ability to formulate and prepare budget for planning.	K4	18
CO5: To make decisions in the management of a company as a decision maker and solve problems in management accounting.	K5	18

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Management Accounting 1.1 Meaning and definition Objectives, Scope, And Functions Advantages and Disadvantages Distinction between Management Accounting and Financial Accounting Management Accounting VS Cost Accounting. 1.6 Financial Statements Meaning , Definition and Types Techniques of Financial Analysis Ratio Analysis Computation of Ratios Liquidity Ratio Solvency Ratio Profitability Ratio Activity Turnover Ratio Capital Gearing Ratio	18
II	II Fund flow statement Meaning and Definition and Uses Preparation of Fund Flow Statement Cash Flow Statement 2.4 Meaning and Definition 2.5 Preparation of Cash Flow Statement	18

III	Marginal Standard Costing 3.1 Budget Cost Variance 3.2 Purchase cost Variance 3.3 Distinction between budgetary control and standard cost 3.4 Estimated cost Vs standard costing 3.5 Distinction between cost reduction and cost control	18
IV	IV Budgetary Control 4.1 Meaning and Definition 4.2 Advantages and Disadvantages Classification of budgets Preparation of budgets Production budget 4.4.2 Raw Material budget Purchase Budget Sales Budget Cash Budget 4.4.6 Fixed Budget 4.4.7 Flexible Budget 4.4.8 Zero Base Budget	18
V	Capital Budgeting 5.1 Meaning and Definition 5.2 Capital Budgeting Techniques 5.3 Pay Back Method 5.4 Accounting Rate of Return Discounted Cash Flow Method Net Present Value Method 5.7 Profitability Index	18

TEXTBOOK: Management Accounting – S.N. Maheswari – Sultan Chand & Sons – 2011 – Mumbai.

REFERENCE BOOKS.

- 1. Management Accounting – E-Gordon & N. Jayaram. N. Sundaram. R. Jeyachandaran – Himalaya Publication 2012 – Mumbai.**
- 2. Theory and Problems of Management Accounting – Khan and Jain – Tata McGraw Hill Publications 2011 – New Delhi.**
- 3. Management Accounting – Ronald Hilton – MC Graw Hill Publishing – New Delhi- 1991 Edn**
- 4. Management Accounting – M.N. Arora – Himalaya Publishing House – New Delhi.**
- 5. Management accounting – Barbara Chiappetta – MC Graw Hill -2011 3rd Edn**

(THEORY 15 MARKS; PROBLEM –MARKS)

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2	√		√	√		√	√		√	√
CO3	√	√		√		√			√	
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of marks: 42						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

ENTREPRENEURIAL DEVELOPMENT

INSTRUCTION HOURS: 6

SUB: CODE: 21UCO14

CREDITS: 5

SEMESTER: VI

CORE COURSE: 14

MAX MARKS :100

COURSE OBJECTIVES:

1. To know the History and Concept of Entrepreneurship
2. To Analysis the various terms of entrepreneur
3. To understand the role played by the Government promotion and development of Entrepreneur
4. To know the problem of entrepreneur with a focus on women
5. To motivate student to become Entrepreneurs.

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1: Explain the Entrepreneurial Development.	K1	15
CO2: They able to understand project formulation.	K2	20
CO3: They Describe various EDP program.	K3	15
CO4: To evaluate about SHG, Women Entrepreneurs.	K4	20
CO5: analysis how to prepare project report and know about training institutes.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Entrepreneur 1.1. Meaning and Definition 1.2 Origin ,. Characteristics ,.Functions and Classifications 1.3. Qualities of True Entrepreneur 1.4 Role of Entrepreneurs in Economic Development 1.5. Entrepreneurship, Concept , Needs 16 Meaning of Enterprise 1.7. Factors Affecting Entrepreneurial Growth Success Stories of Entrepreneurs	15
II	Project Identification and Implementation 2.1. Project identification 2.2 Formulation and Project Network 2.3 Project Appraisal 2.4 Project report Classification of Project Project Formulation Project Design and Network PERT and CAPM Project Appraisal Concept. Methods Source of finance Socio cost benefit analysis 2.9.1. Meaning Socio cost benefit analysis 2.9.2. Distinction between Socio cost benefit analysis and financial analysis. 2.10. Project report	20

III	Entrepreneurial Development Programme 3.1. Meaning and Definition ,Objectives Course Content and Curriculum of EDP Performance of EDP Schemes Relating to Self Employed –MUDRA Loan Scheme Role Played by government and NGO’s in promoting EDP Phases of EDP Institutions Assisting Entrepreneurs DIC,,SIDCO,NSIC SISI,,SIPCOT,,TIIC KVIC,,TCO,,ITCOT Commercial banks and New Entrepreneurial Agency	15
IV	Women in Business Qualities of Women Entrepreneurs Functions of Women Entrepreneurs 4. 3. Problems of Women Entrepreneurs Institutional Support for Women Entrepreneurial Development Role of Tamil Nadu Corporation for Development of Women Women Self Help Group Special Scheme for Women Entrepreneur’s Challenges Faced by Women Entrepreneurs	20
V	Incentives and Subsidies Incentives and Subsidies Incentives and Subsidies provided by Central and State Government Tamil Nadu Industrial Policy Industrial policy in 2008 Schemes for Infrastructure Development Schemes for Skill Development Training Sources of finance IDBI,IFCI,. IRCI Small Scale Industries(MSME) Steps for SSI Registration for SSI, Licensing Policy Frame Work Procedure of SSI.	20

TEXT BOOK:

1 Entrepreneurship Development – E.Gorden K. Natarajan – Himalaya publishing house – Mumbai.

REFERENCE BOOK:

- 1. Entrepreneurial Development –Gupta Srinivasan – Sultan Chand & Sons – New Delhi.**
- 2. Entrepreneurial development & small business Management – Dr.Dayanandan – Deep & Deep Publishers – New Delhi.**
- 3. Entrepreneurial development & small business Management – Dr.P.T. Vijayasree. Dr.M.Alagasamy – Margham Publication – Chennai.**
- 4. Entrepreneurial development – S.S.Khanka- S.Chand& sons- New Delhi-2006 Edn**
- 5. . Entrepreneurial development – Vasant Desai-Himalaya Publishing House- Mumbai- Jan 2020 Edn**

course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√		√		√	√	√	√	√	√
CO2	√	√	√	√	√	√	√	√		√
CO3	√	√	√	√	√	√		√	√	√
CO4	√	√		√	√	√	√	√	√	√
CO5	√	√	√	√	√	√		√	√	√
Number of marks: 44					Relationship: Very High					

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

CORPORATE ACCOUNTING

INSTRUCTION HOURS: 6

SUB: CODE: 21UCO15

CREDITS: 5

SEMESTER: VI

CORE COURSE: 15

MAX MARKS :100

COURSE OBJECTIVES:

1. To enable the students to have a basic working knowledge in company accounts and shares.
2. This course is to enable the students to develop awareness about preparation of corporate accounts.
3. This subject describes the pattern of final accounts of the company.
4. To provide knowledge in methods of valuation of goodwill and shares.
5. To know about how the company liquidate and its procedures.

COURSE OUTCOME	Unit	Hrs
At the end of the Semester, the Students will be able to		P/S
CO1: 1 To learn about the Journal entries of issue of shares and debentures	K1	15
CO2: To explain and solve problems in the final accounts of the companies.	K2	15
CO3: To learn about the valuation methods of shares and goodwill and measurement of performance of companies.	K3	20
CO4: To discuss about the concept of mere situations of companies.	K4	20
CO5: To study about the Liquidation process of corporate companies.	K5	20

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOUSR
I	Shares and Debentures Issue of Shares and Debentures Various Kinds Forfeiture,. Re-issue Underwriting of Shares and Debentures Redemption of Preference, Debentures	15
II	Profit Prior to Incorporation Features Preparation of Company's Final Accounts	15
III	Valuation of Shares and goodwill 3.1. Meaning and Definition Valuation of Goodwill Valuation of Shares	20
IV	Amalgamation and Absorption Meaning, Nature Preparation of Amalgamation Accounts 4.3 Preparation of Absorption Accounts Preparation of Internal & External Reconstruction Accounts of Holding Company 4.6 Consolidation of Balance sheet (Excluding chain holding).	20
V	Liquidation 5.1. Meaning and Definition 5.2 Statement of Affairs 5.3. Deficiency Accounts 5.4 Liquidator's Final Statements	20

TEXT BOOK:

1. Advance accountancy – S.P.Jain& K.L. Narang – Kalyani Publications 2014 – Ludhiana.

REFERENCE BOOKS.

1. Advanced Accounting – Arulanandam & Raman – Himalaya Publishers 2012 – Mumbai.

2. Advanced Accountancy – Shukla and Grewel – Sultan Chand & Sons, 2010 – New Delhi.

3. Corporate Accounting – V.K. Goyal – PHI Learning – Dec 2012 3rd Edn

4. Advanced Accountancy – Volume – I – S.N. Maheswari – Vikas Publishing House

5. Corporate Accounting – V. Rajasekaran – Pearson Publication – Chennai – May 2011 Edn

(THEORY -15 MARKS; PROBLEM – 60 MARKS)

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√	√	√	√	√	√	√
CO2	√		√	√	√	√	√	√	√	√
CO3	√	√	√	√	√	√	√		√	√
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√		√	√			√	√
Number of Matches :45 Relationship: Very High										

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

SERVICES MARKETING

INSTRUCTION HOURS: 5 per week(total 90 days)

CREDITS :4

ME-2

COURSE OBJECTIVES:

1. To make the students gain expert knowledge of service marketing.
2. To know about the service sector in marketing mix.
3. To provide them to gain knowledge in pricing in services.
4. To provide knowledge in Advertising and market communication.
5. To make aware of services in banking, Insurance, Health and Tourism.

SUB.CODE:21UCOME2

SEMESTER:VI

MAX MARKS :100

COURSE OUTCOME		Unit	Hrs
At the end of the Semester, the Students will be able to			P/S
CO1:	Explain the concepts of service marketing, components and characteristics.	K1	18
CO2:	Describe marketing mix.	K2	18
CO3:	Discuss in pricing in services.	K3	18
CO4:	Evaluate in service promotion.	K5	18
CO5:	Analysis in service sectors.	K4	18

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Service Marketing Evolution and Growth of Service Sector Impact of Social Environment and Growth of Service Marketing Significance of Service Marketing Meaning and Definition of Services Components of Services Characteristics of Services Classification of Service.	18
II	Service Marketing Mix Meaning and Definition Characteristics Service Product Meaning , Definition, Concept Customer Benefit Concept, Service Concept	18
III	Pricing in Services 3.1Meaning and Definition Objectives Quality Leadership Characteristics of Services and Prices Factors Affecting Pricing Decisions Internal and External Factor Approaches to Pricing Services	18
IV	Service Promotion Marketing Communication, Process Steps in Developing Effective Communication Determining the Communication Objectives	18

	4.4 The AIDA Formula 4.5 Kinds of Sales Promotion Advertising Steps in Advertising Process.	
V	Introduction to Marketing Services 5.1 Banking 5.2 Insurance 5.3 Health 5.4 Tourism-Professional or Consultancy 5.5 TELE-COMMUNICATION Marketing Mix of Banking, Insurance, Health Tourism – Professional or Consultancy Tele – Communication.	18

TEXT BOOK:

1. **Services Marketing – Valarie A. Zeithaml, Mary Jo Bitner – Tata McGraw Hill Publication -2014- New Delhi.**

REFERENCE BOOKS:

1. **Services Marketing – Christopher Lovelock. Jochen Wirtz Dorlin Kindersley Pvt Ltd-2010 – New Delhi.**

2. **Services marketing and Management – Dr. Sanjeev Dhawan Surendra Publication 2009- New Delhi.**

3. **Service marketing – K. Douglas Hoffman – cengage India Pvt Ltd – Noida-2017 Edn**

4. **Service Marketing – C. Bhattacharjee – Himalaya Publishing house – Mumbai**

5. **Service marketing – R. Rao- Pearson Edn – Chennai- 2004 Edn**

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√				√	√			
CO2	√			√	√			√	√	√
CO3	√	√	√	√	√	√	√	√	√	√
CO4			√	√	√		√		√	√
CO5		√	√	√	√	√	√	√	√	√
Number of marks: 35						Relationship: High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

COMPANY LAW AND SECRETARIAL PRACTICE

INSTRUCTION HOURS:5 per week(Total 90 days)

CREDITS:4

ME-3

SUB:CODE:21UCOME3

SEMESTER :VI

MAX MARKS :100

COURSE OBJECTIVES:

1. To know about the basic concepts of company Act 2013.
2. To know the appointment, Rights and Liabilities of Secretary.
3. To Comprehend important elements of company documents and procedures of meetings.
4. To have knowledge in shares and allotment.
5. To study the duties of Secretary.

COURSE OUTCOME	Unit	Hrs P/S
At the end of the Semester, the Students will be able to		
CO1: To explain in concepts of company law.	K1	15
CO2: Aware of secretary appointment, rights and liabilities.	K2	15
CO3: To enable them to describe the duties of secretary.	K3	15
CO4 To enable them to discuss the concepts of shares and duties regarding secretary.	K4	15
CO5: To write the duties of secretary.	K6	15

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOUSRS
I	Company Law Meaning, Definition and kinds Formation of a Company Duties of the Secretaries with regard to Formation of a Company	15
II	Secretary Meaning, Types, and Functions Appointment Legal position Rights and Liabilities Qualities and Qualification.	15
III	Duties of Secretary Memorandum of Association Articles of Association Contents Alteration Procedure Difference between these two documents Prospectus Statements in Lieu of Prospectus.	15
IV	Shares 4.1 Kinds 4.2 Transfer and Transmission of Shares 4.3. Redemption of shares, Premium & Discount Allotment 4.5 Irregular Allotment, Minimum and over Subscription 4.7 Forfeiture , Buyback of shares.	15

V	Meeting Types Statutory Meeting, Annual General Meeting Extraordinary Meeting, Class Meeting and Board Meeting Notice, Proxy, Voting- Resolution Types 5.6 Minutes 5.7 Legal Provisions	
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TEXT BOOK:

Company law & secretarial Practice –Prof. M.Eswari Karthikeyan-Sathiyabhawan Publication
Agra- 2021 Latest Edn. (Available in Amazon.com)

REFERENCE BOOKS:

1. **Company law – Ashok K. Bag – Vikas Publishing 2013 – New Delhi.**
2. **Company law & Secretarial Practice – N.D.Kapoor – Sultan Chand & sons -2010 – New Delhi.**
3. **Company law & secretarial Practice – T4.Company Law - Avatar Singh – Eastern Book Company – India**
4. **Company law & secretarial Practice-Dr.Arun Kumar –Atlantic Publisher- New Delhi 2012 Edn**
5. **Company law & secretarial Practice – K.S. Anantharaman- Lexis nexis – New Delhi.**

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√			√		√	
CO2	√	√	√	√	√		√	√	√	√
CO3	√	√	√	√	√	√	√	√	√	
CO4	√	√	√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of marks: 44						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

INTRODUCTION TO MARKETING

INSTRUCTION HOURS:2

SUB.CODE:21UCONME2

CREDITS:2

SEMESTER:VI

NME-2

MAX MARKS :100

COURSE OBJECTIVES:

- 1.To give basic knowledge on concept of Marketing
- 2.To have knowledge in product planning
- 3.To know about branding
- 4.To study the advertising pattern
- 5.To know the channels of distribution

COURSE OUTCOME	Unit	Hrs
AttheendoftheSemester,theStudentswillbeableto		P/S
CO1:Acquire knowledge in marketing concepts	K1	15
CO2: Able to discuss the Product planning.	K2	15
CO3: Evaluate the Branding Techniques.	K5	15
CO4: Analysis the concept of advertising.	K4	10
CO5: Learn the marketing concepts and the channels of distributions.	K3	10

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

UNIT	TOPIC	HOURS
I	Marketing Definition and meaning classification of markets 1.3Mordern marketing concepts 1.4Marketing functions 1.5Marketing Mix	15
II	Product Planning and development 2.1 Product line,Product Item,Product contraction 2.2Product Elimination product line expansion Product modification,Product diversification 2.5Product life cycle.	15
III	Branding 3.1 Meaning and definition 3.2Packaging 3.3Labelling 3.4Pricing	15
IV	Advertising 4.1 Advantages, Disadvantages 4.3Media	10
V	Channels of distribution Factors Role of Middlemen	10

TEXT BOOK:

Marketing – J.Jayasankar – Margham Publication – Chennai.

REFERENCE BOOKS:

1. Marketing – Rajan Nair – Himalaya Publishers New Delhi. 2015 edn
2. Fundamental of marketing – William J Stantan – Sultan Chand & sons – New Delhi.
3. Principles of marketing – Philip Korter – sultan Chan & Sons – New Delhi.
- 4 Marketing management – Varshney R.L. and Gupta S.L. – Sultan Chand & sons 2014 Edn
5. Marketing – Philip Kotler and Kevin Lane Keller - Pearson Education - Bangalore

Course Outcome s (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	√	√	√	√	√		√			√
CO2		√	√	√	√	√		√	√	√
CO3	√	√	√			√	√	√	√	√
CO4	√		√	√	√	√	√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	
Number of Matches :41						Relationship: Very High				

Mapping	1-20	21-40	41-60	61-80	81-100
Matches	1-10	11-20	21-30	31-40	41-50
Relationship	Very poor	Poor	Moderate	High	Very High

QUESTION PATTERN

Section	MARKS	UNIT I	UNIT II	UNIT III	UNIT IV	UNIT V
Sec.A	10x2=20marks Short answer question	2 Questions	2 questions	2questions	2questions	2 questions
SecB	5x5=25 marks Either or Type	2 questions	2 questions	2questions	2 questions	2questions
Sec C	3x10=30 marks. Open choice (3 out of 5)	1 question	1 question	1 question	1 question	1 question

