JP COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
Run by DMI Sisters - Ayikudy, Tenkasi - 627852
Affiliated to Manonmaniam Sundaranar University - Tirunelveli

Regulations 2026 – 2027 for Undergraduate Programme

Learning Outcomes Based Curriculum Framework – (LOCF) model with Choice Based Credit System (CBCS)

Programme: Bachelor of Commerce Corporate Secretaryship

(Applicable for the Students admitted during the Academic Year 2026 - 27 onwards)

Commerce (Corporate Secretaryship)

The Learning Outcome–based Curriculum Framework (LOCF) has been implemented for the Corporate Secretaryship programme to ensure the systematic delivery of contemporary knowledge in commerce, corporate laws, and governance practices. The programme aims to develop professionally competent graduates with strong analytical, managerial, and secretarial skills, enabling them to meet industry requirements and enhance their employability in corporate and administrative sectors.

Vision

- Empower youth by providing quality education and developing multidimensional capabilities, enabling them to contribute to economic, social, and political development.

Mission

- To equip youth with advanced knowledge, skills, and values to enhance their employability and quality of life.
- To foster an entrepreneurial mindset among students by providing mentorship, resources, and practical experience to encourage innovation, creativity, and sustainable business practices.
- To shape them into responsible citizens capable of conducting research to invent and create innovations for societal advancement.

Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF)
Guideline Based Credit and Hours Distribution System
for all UG courses including Lab Hours

First Year – Semester - I

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses [in Total]	11	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
	NME	2	2
		23	**30**

Semester - II

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses including laboratory [in Total]	11	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
	NME	2	2
		23	**30**

Second Year – Semester-III

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses including laboratory [in Total]	11	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	2	2
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	Environmental Studies	2	2
		23	**30**

Semester - IV

Part	List of Courses	Credit	No. of Hours
Part-1	Language – Tamil	3	5
Part-2	English	3	5
Part-3	Core Courses & Elective Courses including laboratory [in Total]	11	14
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	Value Based Education	2	2
		23	**30**

Third Year – Semester - V

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based	22	28
Part-4	Empowered Vocational English	2	2
	Internship / Industrial Visit / Field Visit	2	-
		26	**30**

Semester - VI

Part	List of Courses	Credit	No. of Hours
Part-3	Core Courses including Project / Elective Based & LAB	23	28
Part-4	Extension Activity	1	-
	Professional Competency Skill	2	2
		26	**30**

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	11	11	11	11	22	23	89
Part IV	4	4	3	6	4	1	22
Part V	-	-	-	-	-	2	02
Total	21	21	20	23	26	26	**137**

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

Semester–1

Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in Hours	Max. Marks			
						CIA	ESE	Total	
26U1TL11	I	Language- I	Tamil–I	5	3	50	50	100	3
26U1HD11			Hindi –I						
26U1MY11			Malayalam–I						
26U1FR11			French - I						
26U2EN11	II	Language- II	English–I	5	3	50	50	100	3
26UCCR11	III	Core- I	Financial Accounting I	6	3	50	50	100	4
26UCCR12		Core -II	Principles of Management	5	3	50	50	100	4
26UECR11	III	EC - I	Business Communication	3	3	50	50	100	3
26UECR12			Indian Economic Development						
26UECR13			Business Economics						
26USCR11	IV	SEC - I	Digital Banking	2	3	50	50	100	2
26USCRP1			MS Office						
26UFCR11	IV	FC	Fundamentals of Business Studies	2	3	50	50	100	2
26UNCR11	IV	NME - I	Everyday Banking	2	3	50	50	100	2
Total				**30**				**800**	**23**

Semester–2

Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in Hours	Max. Marks			
						CIA	ESE	Total	
26U1TL21	I	Language-I	Tamil–II	5	3	50	50	100	3
26U1HD21			Hindi –II						
26U1MY21			Malayalam–II						
26U1FR21			French - II						
26U2EN21	II	Language-II	English–II	5	3	50	50	100	3
26UCCR21	III	Core-III	Financial Accounting II	6	3	50	50	100	4
26UCCR22		Core -IV	Business Law	5	3	50	50	100	4
26UECR21	III	EC - II	Office Management & Secretarial Practice	3	3	50	50	100	3
26UECR22			Business Environment						
26UECR23			International Trade						
26USCR21	IV	SEC – II	Internet and its Applications	2	3	50	50	100	2
26USCR22			Stock Market Operation	2	3	50	50	100	2
26USCR23			New venture Planning and Development						
26UNCR21	IV	NME - II	Business Accounting	2	3	50	50	100	2
Total				**30**				**800**	**23**

Semester–3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
26U1TL31	I	Language–I	Tamil–III	5	3	50	50	100	3
26U1HD31			Hindi –III						
26U1MY31			Malayalam– III						
26U1FR31			French – III						
26U2EN31	II	Language–II	English–III	5	3	50	50	100	3
26UCCR31	III	Core– V	Corporate Accounting I	6	3	50	50	100	4
26UCCR32		Core –VI	Company Law	5	3	50	50	100	4
26UECR31	III	EC - III	Business Statistics I	3	3	50	50	100	3
26UECR32			Financial Management						
26UECR33			E-Commerce						
26USCRP1	IV	SEC - IV	Computerized Accounting System	2	3	50	50	100	2
26USCR32			Clearing and Forwarding in Export and Import						
26USCR33	IV	SEC – V	Computing Skills	2	3	50	50	100	2
26UEVS31	IV	Common	Environmental Studies	2	3	50	50	100	2
Total				**30**				**800**	**23**

<table>
<tr><th colspan="11">Semester–4</th></tr>
<tr><th rowspan="3">Course Code</th><th rowspan="3">Part</th><th rowspan="3">Course Category</th><th rowspan="3">Course Name</th><th rowspan="3">Hours / Week</th><th colspan="4">Examination</th><th rowspan="3">Credits</th></tr>
<tr><th rowspan="2">Duration in Hours</th><th colspan="3">Max. Marks</th></tr>
<tr><th>CIA</th><th>ESE</th><th>Total</th></tr>
<tr><td>26U1TL41</td><td rowspan="4">I</td><td rowspan="4">Language – I</td><td>Tamil–IV</td><td rowspan="4">5</td><td rowspan="4">3</td><td rowspan="4">50</td><td rowspan="4">50</td><td rowspan="4">100</td><td rowspan="4">3</td></tr>
<tr><td>26U1HD41</td><td>Hindi –IV</td></tr>
<tr><td>26U1MY41</td><td>Malayalam–IV</td></tr>
<tr><td>26U1FR41</td><td>French – IV</td></tr>
<tr><td>26U2EN41</td><td>II</td><td>Language – II</td><td>English–IV</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>3</td></tr>
<tr><td>26UCCR41</td><td rowspan="2">III</td><td>Core– VII</td><td>Corporate Accounting – II</td><td>6</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UCCR42</td><td>Core –VIII</td><td>GST And Customs Law – II</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UECR41</td><td rowspan="3">III</td><td rowspan="3">EC - IV</td><td>Business Statistics – II</td><td rowspan="3">3</td><td rowspan="3">3</td><td rowspan="3">50</td><td rowspan="3">50</td><td rowspan="3">100</td><td rowspan="3">3</td></tr>
<tr><td>26UECR42</td><td>Consumerism & Consumer Protection</td></tr>
<tr><td>26UECR43</td><td>Principles of Marketing</td></tr>
<tr><td>26USCR41</td><td rowspan="3">III</td><td rowspan="2">SEC –VI</td><td>Fundamentals of Fintech</td><td rowspan="2">2</td><td>3</td><td>50</td><td>50</td><td>100</td><td rowspan="2">2</td></tr>
<tr><td>26USCR42</td><td>Filling of GST Returns</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td>26USCR43</td><td>SEC - VII</td><td>Employability Skills</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td>26UVBE41</td><td>V</td><td>Common</td><td>Value Based Education</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td colspan="4">Total</td><td>30</td><td></td><td></td><td></td><td>800</td><td>23</td></tr>
</table>

Semester-5

Course Code	Part	Course Category	Course Name	Hours / Week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
26UCCR51	III	Core IX	Cost Accounting	5	3	50	50	100	4
26UCCR52		Core X	Income Tax Law & Practice	5	3	50	50	100	4
26UCCR53		Core XI	Corporate Governance and Business Ethics.	5	3	50	50	100	4
26UCCRP5		Core XII	Mini Project with Viva-Voce	5	3	50	50	100	4
26UECR51	III	EC - V	Human Resource Management	4	3	50	50	100	3
26UECR52			Research Methodology						
26UECR53	IV	EC - VI	Entrepreneurship Development	4	3	50	50	100	3
26UECR54			Retail Management						
26UAEC51	IV	AEC - I	Empowered Vocational English	2	3	50	50	100	2
26UFIK51	IV	Internship	Internship / Industrial visit / Field visit / Knowledge Upgradation Activity	-	-	-	-	100	2
Total				**30**				**800**	**26**

Semester-6

Course Code	Part	Course Category	Course Name	Hours / Week	Examination Duration in hrs.	Max Marks CIA	Max Marks ESE	Max Marks Total	Credits
26UCCR61	III	Core XIII	Special Accounts	5	3	50	50	100	4
26UCCR62	III	Core XIV	Management Accounting	5	3	50	50	100	4
26UCCR63	III	Core XV	Industrial Law	5	3	50	50	100	4
26UCCRP6	IV	Core XVI	Major Project with Viva-Voce	5	-	50	50	100	5
26UECR61	III	EC -VII	Auditing and Corporate Governance	4	3	50	50	100	3
26UECR62			Logistics and Supply Chain Management						
26UECR63	III	EC - VIII	Business Taxation	4	3	50	50	100	3
26UECR64			Human Values & Business Ethics.						
26UAEC61	IV	AEC -II	Design Thinking	2	3	50	50	100	2
26U5EA61	V	Common	Extension Activity	-	-	-	100	100	1
Total				**30**				**800**	**26**

Internship (Minimum of 30 hours)

The students should submit certificate of attendance from the industry stating the nature of work done, duration and role played along with report (minimum of 20 pages) at the end of V semester for external evaluation.

Industrial Visit/ Field Visit

A report based on the observation and learning outcome to be submitted (minimum of 10 pages) along with suitable evidences at the end of V semester for external evaluation.

Knowledge Updation Activity

A report to be submitted (minimum of 10 pages) based on the study made along with the completion certificate stating the work done (MOOC/NPTEL) at the end of V semester for external evaluation.

Internship/Industrial Visit / Field Visit / Knowledge Updation Activity

Internal –50 Marks, External – 50 Marks

Project

Group Project report should be submitted for external evaluation. Internal – 50 Marks, External – 50 Marks

Extension Activity

(NSS/ NCC/ YRC/ RRC/ Games and Sports/ Youth Welfare Activities Outreach Programmes/Migration Awareness in the Tamil Nadu Education System): Individual report should be submitted at the end of VI semester for external evaluation.

Internal – No External – 100 Marks

Ability Enhancement Compulsory Course

Empowered Vocational English and Design Thinking subjects are given to students.

Internal Marks – 50 Marks, External – 50 Marks

Semester-1

Semester–1									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
26U1TL11	I	Language- I	Tamil–I	5	3	50	50	100	3
26U1HD11			Hindi –I						
26U1MY11			Malayalam–I						
26U1FR11			French - I						
26U2EN11	II	Language- II	English–I	5	3	50	50	100	3
26UCCR11	III	Core- I	Financial Accounting I	6	3	50	50	100	4
26UCCR12		Core -II	Principles of Management	5	3	50	50	100	4
26UECR11	III	EC - I	Business Communication	3	3	50	50	100	3
26UECR12			Indian Economic Development						
26UECR13			Business Economics						
26USCR11	IV	SEC - I	Digital Banking	2	3	50	50	100	2
26USCRP1			MS Office						
26UFCR11	IV	FC	Fundamentals of Business Studies	2	3	50	50	100	2
26UNCR11	IV	NME - I	Everyday Banking	2	3	50	50	100	2
Total				**30**				**800**	**23**

FIRST YEAR – SEMESTER – I

CORE – I : FINANCIAL ACCOUNTING-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCR11	5	0	0	I	5	5	50	50	100

Learning Objectives

LO1	To understand the fundamental concepts and accounting standards used in financial accounting.
LO2	To analyze financial information for the accurate preparation of financial statements
LO3	To understand and apply the accounting treatment of depreciation.
LO4	To learn and apply methods for calculating profit under the single entry system.
LO5	To understand the accounting procedures involved in the settlement of insurance claims.

Prerequisites:

Unit	Contents	No. of Hours
I	Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Bank Reconciliation Statement - Need and Preparation	15
II	Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	15
III	Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method –Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate. Rebate on bills discounted	15
IV	Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Significance of single entry-Advantages and disadvantages of double entry system	15
V	Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment - Insurance Claims – Calculation of Claim Amount - Average clause (Loss of Stock only). Rights and Responsibilities of lessor	15

	TOTAL	75
CO	**Course Outcomes**	
CO1	Explain the concepts of rectification of errors and the preparation of Bank Reconciliation Statements.	
CO2	Apply accounting principles in preparing detailed final accounts for a sole proprietorship business.	
CO3	Examine and analyze the different methods used for calculating depreciation.	
CO4	Evaluate various methods for calculating profit under different accounting systems.	
CO5	Analyze the accounting treatment of royalties and insurance claims in cases of loss of stock.	
	Text Books	
1.	S.P. Jain and K.L. Narang Financial Accounting-I, Kalyani Publishers, New Delhi.	
2.	Shukla Grewal and Gupta,“ Advanced Accounts”,volume1,S.Chand and Sons, New Delhi.	
	Reference Books	
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	

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

FIRST YEAR – SEMESTER – I

CORE – II : PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCR12	4	0	0	I	4	4	50	50	100

Learning Objectives	
LO1	To understand the basic management concepts and functions
LO2	To learn about various methods of planning and decision-making.
LO3	To become familiar with the principles of organizational structure.
LO4	To gain knowledge about the various components of staffing
LO5	To enable the students in understanding the control techniques of management

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Management** Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art – Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities	12
II	**Planning** Planning – Meaning – Definitions – Nature – Scope and Functions – Importance, Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making.	12
III	**Organizing** Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization .	12
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	12
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature	12

	- Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Management by Exception [MBE].	
TOTAL		**60**

CO	**Course Outcomes**
CO1	Analyze the importance of principles of management..
CO2	Relevance of planning and strategic choices in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Exhibit the notion of directing, co-coordination and control in the management

Text Books	
1.	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi
2.	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.

Reference Books	
1.	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2.	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

FIRST YEAR – SEMESTER – I

ELECTIVE – I : BUSINESS COMMUNICATION

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR11</td><td>3</td><td>0</td><td>0</td><td>I</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
LO2	To develop the students to understand about trade enquiries
LO3	To make the students aware about various types of business correspondence.
LO4	To develop the students to write business reports.
LO5	To enable the learners to update with various types of interviews

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Business Communication** Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication – Business Letters: Need – Functions – Essentials of Effective Business Letters – Layout.	**9**
II	**Trade Enquiries** Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Promotion and Follow-up Letters – Circulars	**9**
III	**Banking & Insurance Correspondence** Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	**9**
IV	**Secretarial Correspondence** Company Secretarial Correspondence – Introduction – Duties of Secretary–Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Meeting - Report writing – Introduction – Types of Reports – Preparation of Report Writing	**9**
V	**Interview Preparation** Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile	**9**
	TOTAL	**45**

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter.
CO3	Paraphrase the concept of various correspondences.

CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume.
Text Books	
1.	Rajendra Pal &J.S.Korlahalli, Essentials of Business Communication - Sultan Chand & Sons- New Delhi
2.	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3.	K.P.Singha, Business Communication, Taxmann, New Delhi.
4.	R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.
5.	M.S.Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi..
Reference Books	
1.	V.K.Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2.	RithikaMotwani, Business communication, Taxmann, New Delhi
3.	Shirley Taylor, Communication for Business – Pearson Publications - New Delhi.
4.	Bovee, Thill, Schatzman, Business Communication Today – Pearson Education, Private Ltd New Delhi.
5.	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

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

FIRST YEAR – SEMESTER – I

ELECTIVE - I INDIAN ECONOMIC DEVELOPMENT

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR12</td><td>3</td><td>0</td><td>0</td><td>I</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the basic ideas of economic growth and economic development.</td></tr>
<tr><td>LO2</td><td colspan="9">To know the main features and factors that affect economic development.</td></tr>
<tr><td>LO3</td><td colspan="9">To learn how national income is calculated.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand how public finance helps in economic development.</td></tr>
<tr><td>LO5</td><td colspan="9">To know the main causes of inflation.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="7">Contents</td><td colspan="2">No. of Hours</td></tr>
<tr><td>I</td><td colspan="7">Economic Development and Growth
Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capital Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.</td><td colspan="2">9</td></tr>
<tr><td>II</td><td colspan="7">Economic Development
Factors Effecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development-Difference between Economic Growth and Economic Development-Population Growth and its Impact on Economic Development.</td><td colspan="2">9</td></tr>
<tr><td>III</td><td colspan="7">National Income
Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Secretarial Contribution to National Income. National Income and Economic Welfare.</td><td colspan="2">9</td></tr>
<tr><td>IV</td><td colspan="7">Public Finance
Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public.
Expenditure
Classification and Cannons of Public Expenditure, Public Debt Need, Sources and Importance, Budget-Importance, Types of Deficit-Revenue,</td><td colspan="2">9</td></tr>
</table>

	Budgetary, Primary and Fiscal, Deficit Financing.	
V	**Money Supply** Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1,M2 and M3. Inflation and Deflation - Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply– Meaning and Uses- Consumer Price Index (CPI)	**9**
TOTAL		**45**

CO	Course Outcomes
CO1	Explain the role of government and market in economic development.
CO2	Describe how different sectors contribute to national income.
CO3	Compare national income at current prices and constant prices.
CO4	Explain the basic principles of public expenditure.
CO5	Understand the basic theories of money and money supply.
Text Books	
1.	Dutt and Sundaram, Indian Economy, S. Chand, New Delhi
2.	V.K. Puri ,S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
Reference Books	
1.	Ghatak Subrata: Introduction to Development Economics , Rout ledge Publications, New Delhi.
2.	Sukumoy chakra Varthy: Development Planning-Indian Experience, OUP ,New Delhi.

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

FIRST YEAR – SEMESTER – I

ELECTIVE- I : BUSINESS ECONOMICS

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR13</td><td>3</td><td>0</td><td>0</td><td>I</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To understand the approaches to economic analysis.</td></tr>
<tr><td>LO2</td><td>To know the various determinants of demand.</td></tr>
<tr><td>LO3</td><td>To gain knowledge on the concept and features of consumer behaviour.</td></tr>
<tr><td>LO4</td><td>To learn the law of variable proportions.</td></tr>
<tr><td>LO5</td><td>To enable the students to understand the objectives and importance of pricing policy.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Introduction to Economics
Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics -Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit–Incremental and Marginal Concepts– Time and Discounting Principles – Concept of Efficiency- Business Cycle: - Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation, Circular Flow of Income added</td><td>9</td></tr>
<tr><td>II</td><td>Demand & Supply Functions
Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting-Factors Governing Demand Forecasting-Methods of Demand Forecasting, Law of Supply and Determinants.</td><td>9</td></tr>
<tr><td>III</td><td>Consumer Behaviour
Consumer Behaviour –Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi - Marginal Utility –Coordinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</td><td>9</td></tr>
<tr><td>IV</td><td>Theory of Production
Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – E</td><td>9</td></tr>
</table>

V	**Market Structure** Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition – Oligopoly – Meaning – features, “Kinked Demand” Curve	**9**
	TOTAL	**45**

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

Text Books

1.	H.L. Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons, New Delhi.
2.	C.M. Chaudhary, Business Economics - RBSAPublishers-Jaipur-03.
3.	Aryamala. T,Business Economics, Vijay Nocole, Chennai.
4.	T.PJain, Business Economics, Global Publication Pvt.Ltd, Chennai
5.	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai

Reference Books

1.	S.Shankaran, Business Economics-Margham Publications, Chennai.
2.	P.L.Mehta, Managerial Economics–Analysis, Problems &Cases, Sultan Chand & Sons, New Delhi.
3.	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4.	Ram Singh and Vinaykumar, Business Economics, Thakur Publication Pvt.Ltd, Chennai.
5.	SaluramandPriyanka Jindal, Business Economics, CAFoundation Study material, Chennai.

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

FIRST YEAR – SEMESTER – I

SKILL ENHANCEMENT COURSE (SEC-1) DIGITAL BANKING

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26USCR11</td><td>2</td><td>0</td><td>0</td><td>I</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Make aware the students with knowledge of Digital Banking Products.</td></tr>
<tr><td>LO2</td><td colspan="9">To enable the students to understand the knowledge of Digital Payment System</td></tr>
<tr><td>LO3</td><td colspan="9">To Communicate the students to understand the new concepts of Mobile and Internet Banking</td></tr>
<tr><td>LO4</td><td colspan="9">To enables the students to have depth knowledge in point of sale terminals</td></tr>
<tr><td>LO5</td><td colspan="9">To Perceive the ATM and cash deposit system</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Digital Banking –Meaning – Features - Digital Banking Products - Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards -New Technologies- Euro pay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending–Digital Lending Process-Non- Performing-Asset (NPA).</td><td>6</td></tr>
<tr><td>II</td><td colspan="8">Overview of Domestic and Global Payment systems - RuPay and RuPay Secure -Immediate Payment Service (IMPS) – Aadhaar Enabled Payment System (AEPS) – Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) – Innovative Banking & Payment Systems.</td><td>6</td></tr>
<tr><td>III</td><td colspan="8">Mobile & Internet Banking -Overview–Product Features and Diversity –Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Block chain Technology - Types - Crypto currency and Bitcoins</td><td>6</td></tr>
<tr><td>IV</td><td colspan="8">Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale –Cloud Computing - Benefits of POS in Retail Business</td><td>6</td></tr>
<tr><td>V</td><td colspan="8">Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recycle - Overview -Features - ATM Instant Money Transfer</td><td>6</td></tr>
</table>

	Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs –ATM &CDM Network Planning-Onsite/Offsite-ATM security, Surveillance and Fraud Prevention-Features of ATM	
TOTAL		**30**

CO	Course Outcomes
CO1	Explain the need for digital banking products and the usage of cards.
CO2	Organize the usage of various payment systems.
CO3	Discuss the profitability, risk management and frauds of Mobile and internet banking.
CO4	Evaluate the approval processes of POS terminals.
CO5	Describe the product features and services of ATM and Cash Deposit Machine.
Text Books	
1.	Gordon E.& Natarajan S.2017BankingTheory,Law and Practice.24thRevisedEdition. Himalaya Publishing House, New Delhi.
2.	Ravindra Kumar andManishDeshpande.2016E-Banking.PacificBooksInternational,2016.
Reference Books	
1.	Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
2.	Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai

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

FIRST YEAR – SEMESTER – I

SKILL ENHANCEMENT COURSE (SEC-2) MS OFFICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCRP1	0	0	2	I	2	2	50	50	100

Learning Objectives	
LO1	To help students learn how to create documents for printing, sharing, presenting, and storing data using spreadsheets.
LO2	To help students learn how to use MS Excel to save and analyze numerical data.
LO3	To help students use advanced MS Excel functions and tools to create worksheets and summarize data from multiple worksheets.
LO4	To help students learn the parts and functions of the PowerPoint interface and create slide presentations with text, images, animations, and transitions.
LO5	To help students plan, create, edit, analyze, and organize data in different ways.

Prerequisites:

Unit	Contents	No. of Hours
I	Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering	6
II	Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt document -Mail Merge.	6
III	Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression Such as Add, Subtract, Multiply and Divide - Sorting and Filtering data in a spreadsheet - Basic cell formatting and data validation for accurate data entry.	6
IV	Microsoft Excel-II More Advanced Excel Functions: Normal, Page Layout, Page Break View– Employing the Freeze Panes Tool - Create a worksheet and demonstrate the use of Normal, Page Layout and Page Break View- Design a worksheet, adjust page layout settings and preview the worksheet before printing.	6

V	Microsoft PowerPoint: Applying the Auto-content wizard to Create and Store a presentation-Design template Creating a Blank presentation – Opening a Previously- made presentation –Adjusting the Background– Choosing the Presentation Layout –Establishing the Presentation Style	**6**
TOTAL		**30**

CO	Course Outcomes
CO1	Use MS Word to create documents.
CO2	Create worksheets in MS Excel using basic functions.
CO3	Create and work with Excel sheets using advanced functions.
CO4	Make presentations in MS PowerPoint using different templates.
CO5	Create and manage a simple database using PowerPoint.
Text Books	
1.	A First Course in computers BasedonWindows8andMSOffice2013) by Sanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2.	Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition2015, Kalyani Publishers Ludhiana
Reference Books	
1.	Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
2.	Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai

LIST OF PRACTICAL

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: emboldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers , finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepareashareholders’meetingletterfor10membersusingmailmergeoperation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excels Spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value ,and date &time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well- known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and in corporate word art to adjust font colour.

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

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE (FC) - FUNDAMENTALS OF BUSINESS STUDIES

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UFCR11</td><td>2</td><td>0</td><td>0</td><td>I</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="3">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="2">To make the students familiar with the basic concepts of commerce, and Management Fields.</td></tr>
<tr><td>LO2</td><td colspan="2">To encourage and motivate the Students for the commerce education.</td></tr>
<tr><td>LO3</td><td colspan="2">To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.</td></tr>
<tr><td>Unit</td><td>Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td>Introduction
Definition of Commerce - Importance’s of Commerce –Meaning of barter system- Business –industry –trade –hindrances of trade-branches of Commerce.</td><td>6</td></tr>
<tr><td>II</td><td>Accounting Introduction
Book-Keeping-Meaning –Definition – Objectives – Accounting – Meaning – Definition – Objectives – Importance – Functions – Advantages – Limitations – Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts- Real Accounts-Nominal Accounts.</td><td>6</td></tr>
<tr><td>III</td><td>Marketing and Advertising
Meaning of Marketing - Definition-Functions of Marketing - Meaning of Consumer –Standardization and Grading - Pricing – Kinds of Pricing – AGMARK - ISI - Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media.</td><td>6</td></tr>
<tr><td>IV</td><td>Auditing & Entrepreneurial Development
Introduction of Auditing – Origin and Evolution – Definition-Features of Auditing- Objectives of Auditing Advantages of Audit - Limitations of Auditing -Distinction between Auditing & Investigation - Distinction between Accounting & Auditing – Basic Principles of Audit - Classification of Audit-Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types</td><td>6</td></tr>
</table>

V	of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs	
V	**Income Tax Law and Practice** Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns- Residential Status.	**6**
TOTAL		**30**

CO	Course Outcomes
CO1	Understand basic concepts of commerce and business.
CO2	Learn accounting principles and double-entry system.
CO3	Gain knowledge of marketing and advertising.
CO4	Understand auditing and entrepreneurship basics.
CO5	Learn fundamentals of income tax and filing.

Text Books	
1.	Anoop Mathew, S. Kavitha Murugeshan (2009), "Fundamental of Information Technology", Majestic Books.
2.	Alexis Leon, Mathews Leon," Fundamental of Information Technology", 2nd Edition
3.	S. K Bansal, "Fundamental of Information Technology".

Reference Books	
1.	Bhardwaj Sushil Puneet Kumar, "Fundamental of Information Technology"
2.	GG WILKINSON, "Fundamentals of Information Technology", Wiley-Blackwell.
3.	A Ravichandran, "Fundamentals of Information Technology", Khanna Book Publishing

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

FIRST YEAR – SEMESTER – I

NON MAJOR ELECTIVE 1 (NME I) - EVERYDAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UNCR11	2	0	0	I	2	2	50	50	100

Learning Objectives

LO1	To provide a basic understanding of banking concepts and services.
LO2	To familiarize students with different types of bank accounts and operations.
LO3	To introduce digital banking and modern payment systems.
LO4	To create awareness about financial security and safe banking practices.
LO5	To develop practical knowledge for managing personal finances through banking.

Unit	Contents	No. of Hours
I	**Introduction to Banking** Meaning and Importance of Banking – Functions of Commercial Banks – Types of Banks – Role of Banks in Economic Development – Introduction to Central Banking – Overview of Reserve Bank of India.	6
II	**Bank Accounts and Operations** Types of Bank Accounts – Savings, Current, Fixed Deposit, Recurring Deposit – Procedure for Opening an Account – KYC Norms – Passbook and Cheque Book – ATM and Debit Cards – Nomination Facility..	6
III	**Digital Banking and Payments** Internet Banking – Mobile Banking – UPI – NEFT, RTGS, IMPS – Debit and Credit Cards – E-Wallets – Digital Payment Apps – Advantages and Risks of Digital Banking.	6
IV	**Loans and Advances** Meaning of Loans – Types of Loans – Personal, Education, Housing, and Vehicle Loans – Interest Rates – EMI Concept – Credit Score – Basics of Loan Application Process.	6
V	**Safe Banking and Financial Awareness** Banking Frauds – Cyber Security – Safe Banking Practices – PIN and Password Protection – Consumer Rights – Banking Ombudsman – Financial Literacy – Introduction to Insurance and Pension Schemes.	6
TOTAL		**30**

CO	**Course Outcomes**	
CO1	Understand basic banking concepts and functions.	
CO2	Operate different types of bank accounts effectively.	
CO3	Use digital banking tools and payment systems.	
CO4	To identify banking services such as loans and deposits.	
CO5	To practice safe and secure banking habits.	
Text Books		
1	Indian Institute of Banking & Finance – Principles of Banking	
Reference Books		
1	Gordon & Natarajan – Banking Theory, Law and Practice	

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	1	2	2	1	1	1	1
CO2	2	1	2	2	1	1	1	1
CO3	2	1	2	2	1	1	1	1
CO4	2	1	2	2	1	1	1	1
CO5	2	1	2	2	1	1	1	1
TOTAL	10	5	10	10	5	5	5	5
AVERAGE	2	1	2	2	1	1	1	1

Semester-2

<table>
<tr><th colspan="10">Semester–2</th></tr>
<tr><th rowspan="3">Course Code</th><th rowspan="3">Part</th><th rowspan="3">Course Category</th><th rowspan="3">Course Name</th><th rowspan="3">Hours / Week</th><th colspan="4">Examination</th><th rowspan="3">Credits</th></tr>
<tr><th rowspan="2">Duration in Hours</th><th colspan="3">Max. Marks</th></tr>
<tr><th>CIA</th><th>ESE</th><th>Total</th></tr>
<tr><td>26U1TL21</td><td rowspan="4">I</td><td rowspan="4">Language-I</td><td>Tamil–II</td><td rowspan="4">5</td><td rowspan="4">3</td><td rowspan="4">50</td><td rowspan="4">50</td><td rowspan="4">100</td><td rowspan="4">3</td></tr>
<tr><td>26U1HD21</td><td>Hindi –II</td></tr>
<tr><td>26U1MY21</td><td>Malayalam–II</td></tr>
<tr><td>26U1FR21</td><td>French - II</td></tr>
<tr><td>26U2EN21</td><td>II</td><td>Language-II</td><td>English–II</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>3</td></tr>
<tr><td>26UCCR21</td><td rowspan="2">III</td><td>Core-III</td><td>Financial Accounting II</td><td>6</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UCCR22</td><td>Core -IV</td><td>Business Law</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UECR21</td><td rowspan="3">III</td><td rowspan="3">EC - II</td><td>Office Management & Secretarial Practice</td><td rowspan="3">3</td><td rowspan="3">3</td><td rowspan="3">50</td><td rowspan="3">50</td><td rowspan="3">100</td><td rowspan="3">3</td></tr>
<tr><td>26UECR22</td><td>Business Environment</td></tr>
<tr><td>26UECR23</td><td>International Trade</td></tr>
<tr><td>26USCR21</td><td rowspan="3">IV</td><td rowspan="3">SEC – II</td><td>Internet and its Applications</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td>26USCR22</td><td>Stock Market Operation</td><td rowspan="2">2</td><td rowspan="2">3</td><td rowspan="2">50</td><td rowspan="2">50</td><td rowspan="2">100</td><td rowspan="2">2</td></tr>
<tr><td>26USCR23</td><td>New venture Planning and Development</td></tr>
<tr><td>26UNCR21</td><td>IV</td><td>NME - II</td><td>Business Accounting</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td colspan="4">Total</td><td>30</td><td></td><td></td><td></td><td>800</td><td>23</td></tr>
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FIRST YEAR - SEMESTER – II

CORE COURSE (CC-3) – FINANCIAL ACCOUNTING - II

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR21</td><td>6</td><td>0</td><td>0</td><td>II</td><td>4</td><td>6</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	Students will be able to prepare various accounts under the Hire Purchase and Installment Systems.
LO2	Students will be able to understand and apply the allocation of expenses in departmental accounts.
LO3	Students will develop knowledge of partnership accounting relating to admission and retirement of partners.
LO4	Students will acquire understanding of partnership accounting procedures relating to dissolution of a firm.
LO5	Students will understand the requirements and significance of International Accounting Standards

Prerequisites:

Unit	Contents	No. of Hours
I	Hire Purchase and Installment System Hire Purchase System–Accounting Treatment–Calculation of Interest - Default and Repossession –Hire Purchase Trading Account - Installment System - Calculation of Profit	**18**
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses–Inter-Departmental Transfer at Cost or Selling Price-Branch keeping full system of accounts-Special features Of Trial Balance.	**18**
III	Partnership Accounts-I Partnership Accounts:–Admission of a Partner–Treatment of Goodwill-Calculation of Hidden Goodwill–Retirement of a Partner – Death of a Partner.	**18**
IV	Partnership Accounts-II -Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution –Surplus Capital Method –Maximum Loss Method.	**18**

V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards-Development of Accounting Standards in India Role of IFRS - IFRS Adoption vs Convergence Implementation Plan in India-Ind AS-An Introduction Difference between Ind AS and IFRS - Features of IFRS -Scope of IFRS	**18**
	TOTAL	**90**

CO	**Course Outcomes**
CO1	To analyze the accounting procedures under Hire Purchase and Installment Systems.
CO2	To construct Branch and Departmental Accounts using appropriate accounting methods.
CO3	To apply the accounting treatment for admission and retirement of partners in a partnership firm.
CO4	To examine the procedures for settlement of accounts at the time of dissolution of a firm.
CO5	To explain the role and significance of IFRS in financial reporting.

	Text Books
1.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi
2.	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, SC hand Publishing, New Delhi

	Reference Books
1	Dr.S.N.Maheswari : Financial Accounting, Vikas Publications, Noida.
2	Dr. Arul anandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

FIRST YEAR - SEMESTER – II

CORE COURSE (CC-4) – BUSINESS LAW

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR22</td><td>5</td><td>0</td><td>0</td><td>II</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the nature, objectives, and essentials of a valid contract under Mercantile Law.</td></tr>
<tr><td>LO2</td><td colspan="9">o develop knowledge of the principles and performance of contracts.</td></tr>
<tr><td>LO3</td><td colspan="9">To gain understanding of the rules and legal implications of contracts of Indemnity and Guarantee.</td></tr>
<tr><td>LO4</td><td colspan="9">To acquire knowledge of the essentials and legal aspects of Bailment and Pledge.</td></tr>
<tr><td>LO5</td><td colspan="9">To comprehend the provisions and key concepts related to the Sale of Goods.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Elements of Contract
Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Performance of Contract
Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract -Quasi Contract-Payment by Interested Person-Obligation to Pay for Non-Gratuitous Acts</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Contract of Indemnity and Guarantee
Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety Discharge of Surety</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Bailment and Pledge
Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailment, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee</td><td>15</td></tr>
</table>

V	**Sale of Goods Act 1930:** Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non owners - Rights and duties of buyer - Rights of an Unpaid-Right of Resale-Rules and Legal Effects	**15**
	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Analyze the objectives and significance of Mercantile Law.	
CO2	Interpret the clauses, provisions, and exceptions of the Indian Contract Act.	
CO3	Examine the principles and applications of contracts of Indemnity and Guarantee.	
CO4	Apply the legal provisions relating to Bailment and Pledge.	
CO5	Illustrate and evaluate the key provisions of the Sale of Goods Act, 1930.	
	Text Books	
1.	N.D. Kapoor , Business Laws-Sultan Chand and Sons, New Delhi.	
2.	MC Kuchhal & Vivek Kuchhal ,Business law, S Chand Publishing, New Delhi	
	Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	

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

FIRST YEAR - SEMESTER – II

ELECTIVE COURSE (EC-2) - OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR21</td><td>3</td><td>0</td><td>0</td><td>II</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="3">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="2">To familiar with modern office management.</td></tr>
<tr><td>LO2</td><td colspan="2">To familiar with the work atmosphere</td></tr>
<tr><td>LO3</td><td colspan="2">To train the students in maintaining and running the office effectively.</td></tr>
<tr><td>LO4</td><td colspan="2">To understand and organize data records</td></tr>
<tr><td>LO5</td><td colspan="2">To gain knowledge about the role of a secretary</td></tr>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Modern Office and its Function
Introduction – Meaning of Office – Office Work – Office Activities – Purpose and Functions of an Office – Importance of Office – Changing Office – Paperless Office – Office Management: Elements and Functions – Role of Office Manager – Success Rules for Office Managers – Ten Commandments.</td><td>9</td></tr>
<tr><td>II</td><td>Office Space and Environment Management
Introduction – Principles – Location of Office – Office Building – Office Layout – Preparation and Re-layout – Open and Private Offices – New Trends in Office Layout – Office Lighting (Types and Benefits) – Ventilation – Interior Decoration and Furniture – Freedom from Noise and Dust – Safety from Physical Hazards – Sanitary Requirements – Cleanliness – Security and Secrecy.</td><td>9</td></tr>
<tr><td>III</td><td>Office Systems and Procedures
Systems Concept – Definitions – Systems Analysis – Flow of Work and its Analysis – Role of Office Manager in Systems and Procedures – Systems Illustration – Office Machines and Equipment – Office Forms: Design, Management and Control.</td><td>9</td></tr>
<tr><td>IV</td><td>Records Management
Records – Importance of Records – Records Management – Filing – Essentials of a Good Filing System – Classification and Arrangement of Files – Filing Equipment – Methods of Filing – Modern Filing Devices – Centralised and Decentralised Filing – Indexing (Types and Selection) – Filing Routine – Filing</td><td>9</td></tr>
</table>

	Manual – Records Retention – Evaluation of Records Management Programme – Modern Trends in Records Management	
V	**Secretarial Practice** Role of Secretary – Definition – Appointment, Duties and Responsibilities of a Personal Secretary – Qualifications – Modern Office Technology and Communication (Email, Voice Mail, Internet, Multimedia, Scanner, Video Conferencing, Web Casting) – Agenda and Minutes of Meetings – Drafting of Office Communications (Fax and Email) – Maintenance of Appointment Diary.	**9**
TOTAL		**45**

CO	Course Outcomes
CO1	Familiarized with modern office management
CO2	Adapt with the modern work atmosphere
CO3	Trained in maintaining the office independently and effectively
CO4	Ability to organize data records in office
CO5	Motivated to act as a company secretary

Text Books	
1.	RSN Pillai & Bagavathi, Office Management, S.Chand Publications, New Delhi
2.	P.K.Ghosh, Office Management, Sultan Chand & Sons, New Delhi.
3.	R.K.Chopra, Office Management, Himalaya Publishing House, Mumbai.
4.	Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5.	Leffing well and Robbins on: Text book of Office Management, Tata McGraw - Hill, Noida.

Reference Books	
1.	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2.	Terry, George R, Office Management and Control, Irwin, United States.
3.	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
4.	Dr.I.M.Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5.	T Ramaswamy, Principles of Office Management, Himalaya Publishers, Mumbai.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
Total	15	10	15	10	10	10	10	10	15	10	10
Average	3	2	3	2	2	2	2	2	3	2	2

FIRST YEAR - SEMESTER – II

ELECTIVE COURSE (EC-2)–BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR22	3	0	0	II	3	3	50	50	100

Learning Objectives	
LO1	To understand the nexus between environment and business.
LO2	To know the Political Environment in which the businesses operate.
LO3	To gain an insight into Social and Cultural Environment.
LO4	To familiarize the concepts of an Economic Environment.
LO5	To learn the trends in Global Environment / Technological Environment

Unit	Contents	No. of Hours
I	**An Introduction** The Concept of Business Environment – Its Nature and Significance Elements of Environment – Brief Overview of Political – Cultural– Legal– Economic and Social Environments and their Impact on Business and Strategic Decisions- **Micro Environment (Customers, Competitors, Suppliers)**	9
II	**Political Environment** Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business	9
III	**Social and Cultural Environment** Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups– Relationship between Society and Business –Social Responsibilities of Business.	9
IV	**Economic Environment Economic** Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population Urbanization – Fiscal Deficit –Plan Investment – Per Capita Income and their Impact on Business Decisions	9
V	**Technological Environment** Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology-Impact of Technology on Business- Status of Technology in India- Determinants of Technological Environment.	9
	TOTAL	**45**

CO	Course Outcomes

CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyse the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
Text Books	
1.	C.B. Gupta, Business Environment, Sultan Chand &Sons, New Delhi
2.	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3.	Dr.V.C. Sinha, Business Environment ,SBPD Publishing House,UP
4.	Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi
Reference Books	
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt. Ltd, New Delhi
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi
3.	S.Sankaran, Business Environment, Margham Publications, Chennai
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5.	Ian Worthington, Chris Britton

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

FIRST YEAR - SEMESTER – II

ELECTIVE COURSE (EC-2)–INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR23	3	0	0	II	3	3	50	50	100

Learning Objectives	
LO1	To enable students, familiarize with the basics of International Trade.
LO2	To know the various theories of international trade.
LO3	To impart knowledge about balance of trades and exchange rates.
LO4	To gain knowledge about international institutions.
LO5	To gain insights on World Trade Organisation

Unit	Contents	No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context.	9
II	Theories of International trade: Classical theories - Adam smith's theory of Absolute Advantage–Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory– International trade and Factor Mobility Theory–Leontiff's Paradox - International trade and economic growth theory - New Trade Theory (Krugman) – Concept and Significance	9
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT	9
IV	International Economic Institutions - International Monetary System- Bretton Woods Conference–IMF-Objectives, Organizational structure–Membership–Quotas– Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.	9
V	World Trade Organisation (WTO) – Functions and Objectives – WTO Dispute Settlement Mechanism – Basic Framework – GATS - TRIPS – TRIMS.	9

TOTAL		45
CO	**Course Outcomes**	
CO1	Distinguish between the concept of internal and international trade.	
CO2	Define the various theories of international trade.	
CO3	Examine the balance of trade and exchange rates	
CO4	Appraise the role of IMF and IBRD.	
CO5	Define the workings of WTO and with special referencetoIndia.	
Text Books		
1.	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.	
2.	Paul.R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy)-Pearson	
3.	Robert J.Carbaugh, International Economics –Thomson Information Publishing Group – Wads worth Publishing Company -California.	
4.	H.G .Mannur, International Economics –Vikas Publishing House(P)Ltd–New Delhi14.	
5.	R BimalJaiswal & Richa Banerjee, Introduction to International Business, Himalaya Publication, Mumbai	
Reference Books		
1.	Dr.T.Aryamala, Vijay Nicole, International Trade, Chennai	
2.	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai	
3.	Punam Agarwaland Jatinder Kaur, International Business, Kalyani Publications, New Delhi	
4.	S Sankaran, International Trade, Margham Publication, Chennai	
5.	CB Gupta, International Business, S Chand Publishing, New Delhi	

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

FIRST YEAR - SEMESTER – II

SKILL ENHANCEMENT COURSE (SEC-2) – INTERNET AND ITS APPLICATIONS

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26USCR21</td><td>2</td><td>0</td><td>0</td><td>II</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10" align="center">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">Understand the basics of the Internet and how computers connect to it.</td></tr>
<tr><td>LO2</td><td colspan="9">Learn how to use email, send files, and secure messages.</td></tr>
<tr><td>LO3</td><td colspan="9">Know about online chatting, mailing lists, newsgroups, and video conferencing</td></tr>
<tr><td>LO4</td><td colspan="9">Understand web concepts, URLs, and how to use web browsers.</td></tr>
<tr><td>LO5</td><td colspan="9">Learn to search and use websites for news, shopping, entertainment, health, and education.</td></tr>
<tr><td>Unit</td><td colspan="8" align="center">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Internet Concepts
Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.</td><td>6</td></tr>
<tr><td>II</td><td colspan="8">E-mail Concept
E-mail Concepts –E-mail Addressing – E-mail Basic Commands–Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail- Cloud-based Email Services (Gmail, Outlook, Yahoo Mail)- Email Archiving & Backup</td><td>6</td></tr>
<tr><td>III</td><td colspan="8">Internet Services
Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup-Concepts – Reading Usenet Newsgroups – Video Conferencing.</td><td>6</td></tr>
<tr><td>IV</td><td colspan="8">Web Concepts and Browsers
World-Wide-Web Concepts – Elements of Web–Clients and Servers–URL and TP– Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.</td><td>6</td></tr>
<tr><td>V</td><td colspan="8">Search Engines
Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who where, Yahoo- Subscriptions and Channels – Web Sites Making use of Web Resources–New and Weather ,Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teems, Parents and</td><td>6</td></tr>
</table>

	Communities, Health and Medicine, Religion and Spirituality-E-learning Resources-Social Media as Information Source.	
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Explain different types of Internet connections.
CO2	Send and manage emails safely and effectively.
CO3	Use online chat, mailing lists, and video conferencing.
CO4	Access websites and navigate the Internet using browsers.
CO5	Search and find information on various topics using search engines and websites.
	Text Books
1.	Alexis Leon and Mathews Leon-Internet for everyone, Leon Tech world, Chennai, India, 2000.
2.	KamleshN.Agarwal–BusinessontheNet,McMillanIndiaLtd.,2002
3.	Kamlesh N. Agarwal &Prateek A. Agarwal–Web the Net–An introduction to Wireless application protocal, McMillan India Ltd., 2002
	Reference Books
1.	. Douglas Ecommerce- Computer Networks and Internet, PHI(Addition Wesley Lonman), New Delhi, 2001.
2.	Minoli Daniel–Internet & Internet Engineering, Tata Mc Graw Hill, New Delhi, 200

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

FIRST YEAR - SEMESTER – II

SKILL ENHANCEMENT COURSE (SEC-2) – STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCR22	2	0	0	II	2	2	50	50	100

Learning Objectives	
LO1	Understand the basic concepts of securities, return, and risk, and learn how the Indian securities market has developed.
LO2	Learn how the primary market works, including IPOs, FPOs, offer documents, and the roles of key participants.
LO3	Understand the secondary market, stock trading mechanics, types of orders, and how brokers operate.
LO4	Learn the regulatory framework of the securities market, including SEBI rules and investor protection.
LO5	Understand dematerialization, the role of depositories and custodians, and the procedure for trading securities electronically

Unit	Contents	No. of Hours
I	**Introduction** Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India	6
II	**Primary Market** Concept, Functions and Importance ;Functions of New Issue Market(IPO, FPO& OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities- Secondary Market vs Primary Market	6
III	**Secondary Market** Concept; Functions and Importance; Mechanics of Stock Market Trading Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.	6
IV	**Regulatory Framework** SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.	6

V	**Dematerialization** Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading- NSDL vs CDSL comparison- Settlement process in stock exchanges	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Explain the concepts of securities, return, and risk, and describe the Indian securities market.
CO2	Describe how new issues are floated, priced, and listed in the primary market.
CO3	Demonstrate how trading occurs in the secondary market, including order types and settlement.
CO4	Identify the key regulations and investor protection measures in the securities market.
CO5	Show how demat accounts work and explain the electronic trading and settlement process.

Text Books

1.	Gordon, E.,& NatarajanK.2019.FinancialMarketsandServices.NewDelhi: Himalaya Publishing House. New Delhi
2.	Benjamin, G.1949.The Intelligent Investor. New York: Harper Publishing.
3.	Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.

Reference Books

1.	Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2.	Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.

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

FIRST YEAR - SEMESTER – II

SKILL ENHANCEMENT COURSE (SEC-2) – NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCR23	2	0	0	II	2	2	50	50	100

Learning Objectives	
LO1	To familiarize students with the concepts and procedures involved in setting up a new business.
LO2	To enable students to understand the legal and regulatory challenges in starting a business.
LO3	To equip students with the knowledge to identify and secure entrepreneurial capital and funding sources.
LO4	To develop students' understanding of marketing strategies and planning for new ventures.
LO5	To provide students with the ability to prepare and evaluate a comprehensive business plan for a new venture.

Unit	Contents	No. of Hours
I	**Starting New Ventures** New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law.	6
II	**Legal Challenges in Setting up Business** Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying -Form of Organisation and their procedures and compliances - Start up legal formalities	6
III	**Search for Entrepreneurial Capital** The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporation's (SFCs). Business	6

	Incubators and Facilitators. Informal Risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.	
IV	**Marketing Aspects of New Ventures** Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting Evaluation. Pricing Decision.	**6**
V	**Business Plan Preparation for New Ventures** Business Plan: Concept. Pit falls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development-Operations. Management. Finances. Critical Risk. Harvest Strategy. Milestone -Schedule- Business Model Canvas-SWOT Analysis for Business Ventures	**6**
	TOTAL	**30**
CO	**Course Outcomes**	
CO1	Come up with a business idea using different methods and explain where new ideas can come from.	
CO2	Analyze the benefits of buying an existing business with the help of a case study.	
CO3	Compare different government schemes and identify which ones are suitable for your business idea.	
CO4	Create a marketing plan for a business idea.	
CO5	Prepare and present a clear and complete business plan for a new venture	
	Text Books	
1.	Allen, K.R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning	
2.	Barringer, B.R.,& Ireland, R.D.(2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.	
3.	Kuratko, D.F.,& Rao, T.V.(2012).Entrepreneurship : A South-Asian Perspective. Boston: Cengage Learning	
	Reference Books	
1.	Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan.	
2.	David Butler 2006 Enterprise Planning and Development Rout ledge USA	

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

FIRST YEAR - SEMESTER – II

NON MAJOR ELECTIVE II (NME II) – BUSINESS ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UNCR21	2	0	0	II	2	2	50	50	100

Learning Objectives	
LO1	To introduce the basic concepts and principles of accounting.
LO2	To develop the ability to record business transactions systematically
LO3	To familiarize students with the preparation of basic financial statements.
LO4	To provide knowledge on error rectification and bank reconciliation.
LO5	To enable students to understand the financial position of a business

Unit	Contents	No. of Hours
I	**Introduction to Accounting** Meaning and Objectives of Accounting – Accounting Concepts and Conventions – Accounting Cycle – Types of Accounts – Rules of Debit and Credit – Accounting Equation	6
II	**Journal and Ledger** Journal – Meaning and Format – Journal Entries (Simple Problems) – Ledger Posting – Balancing of Ledger Accounts – Subsidiary Books (Purchase, Sales, Cash Book – Simple Introduction).	6
III	**Trial Balance** Trial Balance – Meaning and Objectives – Preparation of Trial Balance.	6
IV	**Bank Reconciliation Statement** Meaning and Need for BRS – Causes for Difference between Cash Book and Pass Book – Preparation of BRS (Simple Problems).	6
V	**Final Accounts** Final Accounts of Sole Trader – Trading Account – Profit and Loss Account – Balance Sheet (Simple Adjustments)	6
	TOTAL	**30**

CO	Course Outcomes
CO1	Understand the basic concepts and principles of accounting.
CO2	Record business transactions using the journal and ledger.
CO3	Prepare a trial balance and identify accounting errors.
CO4	Prepare a bank reconciliation statement.
CO5	Prepare simple final accounts of a business.

Text Books	
1	T.S. Reddy & A. Murthy – Financial Accounting
2	S.P. Jain & K.L. Narang – Advanced Accountancy
Reference Books	
1	R.L. Gupta & V.K. Gupta – Financial Accounting

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

Semester-3

Semester–3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
26U1TL31 26U1HD31 26U1MY31 26U1FR31	I	Language–I	Tamil–III Hindi –III Malayalam– III French – III	5	3	50	50	100	3
26U2EN31	II	Language–II	English–III	5	3	50	50	100	3
26UCCR31	III	Core– V	Corporate Accounting I	6	3	50	50	100	4
26UCCR32	III	Core –VI	Company Law	5	3	50	50	100	4
26UECR31 26UECR32 26UECR33	III	EC - III	Business Statistics I Financial Management E-Commerce	3	3	50	50	100	3
26USCRP1 26USCR32	IV	SEC - IV	Computerized Accounting System Clearing and Forwarding in Export and Import	2	3	50	50	100	2
26USCR33	IV	SEC – V	Computing Skills	2	3	50	50	100	2
26UEVS31	IV	Common	Environmental Studies	2	3	50	50	100	2
Total				**30**				**800**	**23**

SECOND YEAR – SEMESTER – III
CORE – V: CORPORATE ACCOUNTING I

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR31</td><td>5</td><td>0</td><td>0</td><td>III</td><td>4</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To understand consolidation of accounts and preparation of consolidated financial statements.
LO2	To learn banking company accounts as per the Banking Regulation Act.
LO3	To study life and general insurance company accounts.
LO4	To understand Double Account System in electricity and railway companies.
LO5	To gain knowledge of Indian and International Accounting Standards and inflation accounting.

Prerequisites:

Unit	Contents	No. of Hours
I	**Issue of Shares** Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting - Issue of Shares for Consideration Other than Cash	15
II	**Issue & Redemption of Preference Shares & Debentures** Redemption of Preference Shares–Provisions of Companies Act – Capital - Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. **Debentures** Issue and Redemption – Meaning – Methods – In-One lot–in Instalment Purchase in the Open Market includes Ex-Interest and Cum-Interest Sinking Fund Investment Method.	15
III	**Final Accounts** Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet –Part II Form of Statement of Profit and Loss–Ascertaining Profit for Managerial Remuneration	15

IV	**Valuation of Goodwill & Shares** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method–Yield and Fair Value Methods- Accounting Treatment of Goodwill – As per accounting standards	**15**
V	**Indian Accounting Standards** International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS –, Ind AS – 2ValuationofInventories, Ind AS –7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.(Theory Only)	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Understand accounting for issue of shares as per Companies Act, 2013.
CO2	Apply concepts of redemption of preference shares and debentures.
CO3	Prepare final accounts as per Schedule III.
CO4	Calculate valuation of goodwill and shares.
CO5	Understand basics of Ind AS and IFRS.

	Text Books
1	Reddy,T.S. and Murthy,A.2015. Corporate Accounting, Revised Edn. Margham Publications, Chennai.
2	Pillai. R.S.N, Bagavathi and Uma.S, Fundamentals of Advanced Accounting, Third Revised Edition 2014,S.Chand& Company Private Limited, New Delhi.

	Reference Books
1	Anilkumar, Rajeshkumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi

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

SECOND YEAR – SEMESTER – III

CORE – VI: COMPANY LAW

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR32</td><td>5</td><td>0</td><td>0</td><td>III</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To be familiar with the Companies Act of 2013 and Company Law of 1956</td></tr>
<tr><td>LO2</td><td colspan="9">To comprehend the process of establishing a business</td></tr>
<tr><td>LO3</td><td colspan="9">To comprehend the meeting and resolution requirements</td></tr>
<tr><td>LO4</td><td colspan="9">To become familiar with the process for selecting and dismissing directors</td></tr>
<tr><td>LO5</td><td colspan="9">To become acquainted with the different winding up modes</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Introduction to Company law
Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Formation of Company
Formation of a Company–Promoter – Incorporation Documents e-filing– Memorandum of Association – Contents – Alteration –Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents-Kinds– Liabilities– Share Capital–Kinds –Issue– Alteration–Dividend– Debentures.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Meeting
Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum– Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor - Role of Company Secretary in Meetings-Types of Audit</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Management & Administration
Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party</td><td>15</td></tr>
</table>

	Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit –Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	
V	**Winding up** Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up– Company Liquidator -Types of Liquidation	**15**
TOTAL		**75**
CO	**Course Outcomes**	
CO1	Recognize how firms are categorized under the act	
CO2	Review the information in the articles of association and the memorandum of association.	
CO3	Understand the criteria used to qualify and exclude auditors	
CO4	Recognize how the National Company Law Appellate Tribunal (NCLAT) operates.	
CO5	Examine the methods of winding up	
Text Books		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chenna	
2	R.S.N. Pillai – Business Law, S.Chand, NewDelhi	
Reference Books		
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R.Sreenivasan, Business Laws, Margham Publications, Chennai	

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

SECOND YEAR – SEMESTER – III

ELECTIVE COURSE – III BUSINESS STATISTICS I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR31	3	0	0	III	3	3	50	50	100

Learning Objectives	
LO1	To comprehend the scope of statistics along with its uses and limitations.
LO2	To classify data, form frequency distribution, represent the data diagrammatically and graphically
LO3	To acquire knowledge about the various measures of central tendency
LO4	To study the various measures of dispersion from central tendencies, their co–efficient and Skewness.
LO5	To conceptualize with correlation co-efficient.

Prerequisites:

Unit	Contents	No. of Hours
I	Definition of Statistics – Scope, Limitations and Uses – Collection of Data – Primary and Secondary Data – Methods of Data Collection – Classification and Tabulation of Data – Formation of Frequency Distribution – One-way and Two-way Classification – Practical problems.	9
II	Representation of Data – Diagrammatic and Graphic Methods – Bar Diagrams (Simple, Multiple, Component, Percentage) – Pie Diagram – Pictograms – Line Diagram – Histogram – Frequency Polygon and Frequency Curve – Ogives (Cumulative Frequency Curves).	9
III	Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Calculation for Raw Data and Frequency Distribution – Relationship between Mean, Median and Mode – Combined Mean – Missing Frequencies – Practical Applications.	9
IV	Measures of Dispersion – Range, Quartile Deviation, Mean Deviation and Standard Deviation – Absolute and Relative Measures – Combined Standard Deviation – Correct Mean and Correct Standard Deviation – Coefficient of Variation and its Uses.	9
V	Skewness – Definition – Karl Pearson's and Bowley's Coefficient of Skewness – Interpretation of Skewness – Introduction to Kurtosis (Concept only).	9
	TOTAL	**45**

CO	Course Outcomes
CO1	Outline the scope of statistics and able to prepare frequency table
CO2	Represent data graphically and diagrammatically
CO3	Ascertain the various measures of central tendency
CO4	Analyse the variation in the given series with the aid of measures of dispersion
CO5	Measure the skewness of the given data
Text Books	
1	Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi
2	Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi
3	VittalP.R Business Statistics, Margham Publications, Chennai
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra
5	A.V. Rayarikar and Dr.P.G.Dixit, Business Mathematics & Statistics, NiraliPrakashan Publishing, Pune.
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida.
2	Rajagopalan S P and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P) Ltd, Chennai
3	VittalP.R Business Statistics, Margham Publications, Chennai
4	Anderson, Sweeney and Williams "Statistics for Business and Economics", Cengage Learning

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	2	2	3
CO2	3	2	3	2	3	3
CO3	3	2	3	2	3	3
CO4	3	2	3	2	2	3
CO5	3	2	3	2	2	3
Weightage of course contributed to each PSO	**15**	**10**	**15**	**10**	**12**	**15**

SECOND YEAR – SEMESTER – III

ELECTIVE COURSE – III FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR32	3	0	0	III	3	3	50	50	100

Learning Objectives	
LO1	To introduce the concept of financial management.
LO2	To learn the capital structure theories.
LO3	To gain knowledge about techniques in capital budgeting
LO4	To learn about dividend payment models.
LO5	To understand the needs and calculation of working capital in an organization

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction** Meaning and Objectives of Financial Management – Functions of Financial Management. Finance Sources of Finance-Role of Financial Manager-Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.	9
II	**Financial Decision** Financial Decision Capital Structure – Definition - Meaning-Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings–Weighted Average (or) Composite Cost of Capital (WACC) Leverage –Concept–Operating and Financial Leverage- EBIT–EPS Analysis	9
III	**Investment Decision** Capital Budgeting-Meaning-Process–Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV)–Internal Rate of Return – Profitability Index.	9
IV	**Dividend Decision** Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model – M&M Model.	9

V	**Working Capital Decision** Working Capital Meaning and Importance – Classification – Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	**9**
TOTAL		**45**

CO	**Course Outcomes**
CO1	Recall the concept sin financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.

Text Books	
1	R.K. Sharma, Shashi K Gupta,Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K. Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr.Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, New Delhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4	Murthy, Financial Management, Margham Publications, Chennai.
5	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	3	2	3	2	3	2
CO2	3	2	2	2	3	2
CO3	3	3	3	2	3	2
CO4	3	2	2	2	3	2
CO5	3	3	3	2	3	2
Weightage of course contributed to each PSO	**15**	**12**	**13**	**10**	**15**	**10**

SECOND YEAR – SEMESTER – III

ELECTIVE COURSE – III E-COMMERCE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR33</td><td>3</td><td>0</td><td>0</td><td>III</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To know the goals of electronic commerce</td></tr>
<tr><td>LO2</td><td colspan="9">To understand the various Business models in emerging E-commerce areas</td></tr>
<tr><td>LO3</td><td colspan="9">To have an insight on the internet marketing technologies</td></tr>
<tr><td>LO4</td><td colspan="9">To understand the benefits and implementation of EDI</td></tr>
<tr><td>LO5</td><td colspan="9">To examine the ethical issues of E-commerce</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Introduction to E-Commerce** Introduction to E-Commerce – Definition – Activities – Benefits – Goals – Components – Functions – Process – Types of E-Commerce – The World Wide Web and Internet – Role of Automation & Artificial Intelligence in E-Commerce – Mobile Commerce (M-Commerce).	9
II	**E-Commerce Business Models & Consumer Oriented E Commerce** E-Commerce Business Models – B2C Models – B2B Models – Business Models in Emerging E-Commerce Areas – E-Tailing: Traditional Retailing and E-Retailing – Benefits and Models of E-Retailing – Features of E-Retailing.	9
III	**E-Commerce Marketing Concepts** E-Commerce Marketing Concepts – Internet Audience and Consumer Behaviour – Basic Marketing Concepts – Internet Marketing Technologies – Marketing Strategy – E-Services and Web-Enabled Services	9
IV	**Electronic Data Interchange & Security** Electronic Data Interchange (EDI) – Benefits, Technology, Standards, Communication and Implementation – EDI Security – Electronic Payment Systems – Digital Economy – Cyber Crimes and Network Security – Encryption – Firewall and Proxy Server.	9

V	**Ethics in E-Commerce** Ethics in E-Commerce – Ethical, Social and Political Issues – Basic Ethical Concepts – Analysing Ethical Dilemmas – Privacy and Information Rights – Data Protection Laws in India.	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Understand the role and features of worldwide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights

	Text Books
1	Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4th Edition, Pearson Education Limited, New Delhi.
2	S.J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi.
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London.
4	KamleshK.Bajaj, E-Commerce – The cutting edge of business, TMH, McGraw-Hill, Noida.
5	W Clarke, E-Commerce through ASP-BPB, Wrox Publisher, Mumbai.

	Reference Books
1	Agarwala, K.N. and D. Agarwala, Business on the Net: What's and How's of E-Commerce, Mc Millan Publisher India Pvt.Ltd., Chennai.
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi.
3	Elias MAwad, Electronic Commerce: From Vision to Fulfilment. PHIL earning Pvt. Ltd., New Delhi.
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai.
5	J.Christopher West I and Theodore H.K Clark Global Electronic Commerce - Theory and Case Studies, The MIT Press, Cambridge, London.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	3	2	3	2	3	2
CO2	3	2	2	2	3	2
CO3	3	2	3	2	3	2
CO4	3	2	2	2	3	2
CO5	3	2	3	2	3	2
Weightage of course contributed to each PSO	**15**	**10**	**13**	**10**	**15**	**10**

SECOND YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE (SEC-4) – COMPUTERISED ACCOUNTING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCRP1	2	0	2	III	2	2	50	50	100

Learning Objectives

LO1	To instruct students on how clearing and forwarding agents operate in ports
LO2	To learn how the exporter prepares the export documentation and how the shipping and forwarding agents manage these documents.
LO3	To learn about import documents
LO4	To understand how the shipping and forwarding agents charge the fears
LO5	To comprehend the Risk in Import and Export

Prerequisites:

Unit	Contents	No. of Hours
I	Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs - Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression	**6**
II	Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities-Slide Layouts and Master Slides	**6**
III	Financial accounting Packages- An Introduction – Introduction to Tally – Bookkeeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration-Accounting Principles in Tally Environment	**6**
IV	Creation of ledger –Stock categories, Group, items, Voucher –Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail - Illustration to get on-screen results of various books of accounts.	**6**
V	Generation of Report – Preparation of Final Accounts-Configuring for Printing– diverse reports- Maintaining back up - security passwords.- Cash Flow and Fund Flow Statements	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	**Course Outcomes**

CO2	Recognize what a spreadsheet is and how to enter, format, update, and print data.
CO3	Makes presentation slides
CO4	Use a computerized accounting system to produce backup files, prepare final accounts, and prepare ratios.
CO5	Utilizing computerized accounting to establish ratios
Text Books	
1.	RizwanAhamed P.2018, Tally ERP 9MarghamPublications, Chennai
Reference Books	
1.	Palanivel S.2018 Tally accounting software, Margham Publications, Chennai
2.	Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

List of Practical

1. Construct a graphical representation of frequency distribution table for ten employees Score by using Count if and Frequency Function in Spreadsheet.

1. Prepare a data set with Correlation and regression function in spreadsheet.
2. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
3. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
4. Creating a new Company in Tally and creating groups and Ledger accounts.
5. Prepare Stock categories, Groups and Stock items in Tally.
6. Create Accounting Vouchers for the trading business transactions in Tally.
7. Creation of Trial Balance in Tally
8. Create an invoice (Purchase /Sales) in Tally.
9. Prepare Final Accounts with adjustment in Tally.

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

SECOND YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE (SEC-5) – CLEARING AND FORWARDING IN EXPORT AND IMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCR32	2	0	0	III	2	2	50	50	100

Learning Objectives	
LO1	To instruct students on how clearing and forwarding agents operate in ports
LO2	To learn how the exporter prepares the export documentation and how the shipping and forwarding agents manage these documents.
LO3	To learn about import documents
LO4	To understand how the shipping and forwarding agents charge the fears
LO5	To comprehend the Risk in Import and Export

Prerequisites:

Unit	Contents	No. of Hours
I	Learning and Forwarding Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work Documents required for clearing and forwarding	6
II	Documentsrequiredforexport-CommercialInvoice-Packinglist-CertificateofOrigin - GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities	6
III	Import Documentation–Import Licence under Advance Authorization-Customs Inspection, Examination and Audits – General Provisions regarding Import - Import Trade Policy and Regulatory Framework- Bill of Entry	6
IV	Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements -Role and Functions of Freight Forwarders and Logistics Providers	6
V	Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents	6
TOTAL		**30**

CO	Course Outcomes
CO1	Explain the role of clearing agents in ports

CO2	Discuss the export procedure and documentation
CO3	Explain the import documentation procedure
CO4	Equip Freight forwarding services
CO5	Discuss the determinants of Risk Management
Text Books	
1.	Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2.	Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
Reference Books	
1.	Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

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

SECOND YEAR – SEMESTER – III

SKILL ENHANCEMENT COURSE (SEC-5) – COMPUTING SKILLS

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26USCR33</td><td>2</td><td>0</td><td>0</td><td>III</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To provide basic knowledge of computer fundamentals and digital concepts</td></tr>
<tr><td>LO2</td><td>To develop practical skills in office automation tools.</td></tr>
<tr><td>LO3</td><td>To enhance data handling and spreadsheet analysis abilities.</td></tr>
<tr><td>LO4</td><td>To improve presentation and documentation skills using software tools.</td></tr>
<tr><td>LO5</td><td>To promote safe and responsible use of internet technologies.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Fundamentals of Computers
Introduction to Computers – Characteristics and Applications – Types of Computers – Components of Computer System – Input and Output Devices – Memory and Storage Devices – Software: System and Application Software – Operating System Basics.</td><td>6</td></tr>
<tr><td>II</td><td>Word Processing
Introduction to Word Processing – Creating, Editing and Formatting Documents – Page Setup – Tables – Mail Merge – Inserting Images and Objects – Printing Documents.</td><td>6</td></tr>
<tr><td>III</td><td>Spreadsheet Applications
Introduction to Spreadsheets – Creating Worksheets – Entering and Editing Data – Formulas and Functions – Sorting and Filtering – Charts and Graphs – Basic Data Analysis.</td><td>6</td></tr>
<tr><td>IV</td><td>Presentation Tools
Basics of Presentation Software – Creating Slides – Slide Layout and Design – Inserting Text, Images, Charts – Animations and Transitions – Slide Show and Printing.</td><td>6</td></tr>
<tr><td>V</td><td>Internet and Cyber Security
Introduction to Internet – Web Browsers and Search Engines – Email and Communication Tools – Cloud Computing Basics – Cyber Security Concepts – Online Safety and Digital Etiquette.</td><td>6</td></tr>
<tr><td colspan="2">TOTAL</td><td>30</td></tr>
</table>

CO	Course Outcomes
CO1	Understand basic computer components and operating systems.
CO2	Create and format professional documents using word processing software.

CO3	Perform calculations and analyze data using spreadsheet tools.
CO4	Design effective presentations using presentation software.
CO5	Use internet services securely for academic and professional purposes.
Text Books	
1	Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Vikas Publishing House.
2	Sinha P.K. & Sinha Priti, Computer Fundamentals, BPB Publications.
Reference Books	
1	Rajaraman V., Fundamentals of Computers, PHI Learning.
2	Peter Norton, Introduction to Computers, McGraw Hill Education.
3	Sanjay Saxena, MS Office for Everyone, Vikas Publishing House.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	2	1	2	2	1	1
CO2	2	1	2	2	1	1
CO3	2	1	2	2	1	1
CO4	2	1	2	2	1	1
CO5	2	1	2	2	1	1
Weightage of course contributed to each PSO	10	5	10	10	5	5

SECOND YEAR – SEMESTER – III

COMMON - ENVIRONMENTAL STUDIES

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UEVS31</td><td>2</td><td>0</td><td>0</td><td>III</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To study the multidisciplinary nature of environmental studies, including the scope, importance, and sustainable management of natural resources such as forests, water, minerals, food, energy, and land.</td></tr>
<tr><td>LO2</td><td colspan="9">To understand different types of ecosystems, energy flow, ecological succession, food chains, food webs, and ecological pyramids.</td></tr>
<tr><td>LO3</td><td colspan="9">To examine the levels of biodiversity, its distribution in India and globally, threats to biodiversity, and conservation strategies including in-situ and ex-situ methods.</td></tr>
<tr><td>LO4</td><td colspan="9">To identify causes, effects, and control measures of various types of pollution, and to understand solid waste management and disaster management techniques.</td></tr>
<tr><td>LO5</td><td colspan="9">To analyze social and environmental issues such as climate change, global warming, and population growth, along with environmental protection laws and sustainable development practices.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES
Definition, scope and importance Natural resources and associated problems:
a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management.
c) Mineral resources: Use and exploitation, environmental effects.
d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
e) Energy resources: Growing energy needs, renewables lion renewable energy sources, alternate energy sources.
f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.</td><td>6</td></tr>
</table>

II	**ECOSYSTEMS** a) Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.	**6**
III	**BIODIVERSITY AND ITS CONSERVATION** Introduction Definition: Genetic, species and ecosystem diversity. Biogeographically classification of India ,Values of Biodiversity, Biodiversity at global, national and local levels India as a mega-diversity nation, Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India , Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity	**6**
IV	**ENVIRONMENTAL POLLUTION** Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution f) Thermal Pollution Solid Waste Management, Disaster Management: Floods, earthquake, cyclone and landslides.	**6**
V	**SOCIAL ISSUES AND THE ENVIRONMENT** Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act. Forest Conservation Act Population Explosion - Family Welfare Programme Human Rights	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Students will be able to explain the scope and importance of environmental studies and analyze the use, over-exploitation, and conservation of natural resources.
CO2	Students will be able to describe ecosystem types, energy flow, ecological succession, and relationships such as food chains, food webs, and ecological pyramids.
CO3	Students will be able to assess biodiversity at different levels, identify threats, and explain conservation methods including in-situ and ex-situ approaches.
CO4	Students will be able to identify various types of pollution, analyze their causes and effects, and suggest control measures along with waste and disaster management practices.
CO5	Students will be able to evaluate major environmental issues such as climate change and population growth, and understand environmental protection laws and sustainable practices.

Reference Books	
1	G.S. Vijayalakshmi, A.G. Murugesan and N. Sukumaran. 2006. Basics of Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli , pp.160.
2	Agarwal. K.C. 2001. Environmental Biology, Nidi Publications Limited, Bikaner
3	A.K.De. 1999. Environmental Chemistry, Wiley Eastern Limited, India.
4	Jadhav,H. and Bhosale, V.M.1995. Environmental Protection and Laws, Himalaya Publishing House, Delhi. pp284
5	Odum, E.P.1971. Fundamentals of Ecology, W.B.Saunders Co., USA. pp.574.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**2**	**2**	**2**	**2**
CO2	**2**	**3**	**2**	**2**	**2**	**2**
CO3	**2**	**3**	**3**	**3**	**2**	**2**
CO4	**2**	**3**	**2**	**2**	**2**	**2**
CO5	**3**	**3**	**2**	**2**	**2**	**2**
Weightage of course contributed to each PSO	**12**	**14**	**11**	**11**	**10**	**10**

Semester-4

Semester–4									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in Hours	**Max. Marks**			
						CIA	**ESE**	**Total**	
26U1TL41	I	Language – I	Tamil–IV	5	3	50	50	100	3
26U1HD41			Hindi –IV						
26U1MY41			Malayalam–IV						
26U1FR41			French – IV						
26U2EN41	II	Language – II	English–IV	5	3	50	50	100	3
26UCCR41	III	Core– VII	Corporate Accounting – II	6	3	50	50	100	4
26UCCR42		Core –VIII	GST And Customs Law – II	5	3	50	50	100	4
26UECR41	III	EC - IV	Business Statistics – II	3	3	50	50	100	3
26UECR42			Consumerism & Consumer Protection						
26UECR43			Principles of Marketing						
26USCR41	III	SEC –VI	Fundamentals of Fintech	2	3	50	50	100	2
26USCR42			Filling of GST Returns		3	50	50	100	
26USCR43		SEC - VII	Employability Skills	2	3	50	50	100	2
26UVBE41	V	Common	Value Based Education	2	3	50	50	100	2
Total				**30**				**800**	**23**

SECOND YEAR – SEMESTER – IV

CORE COURSE (CC-7) – CORPORATE ACCOUNTING II

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR41</td><td>6</td><td>0</td><td>0</td><td>IV</td><td>4</td><td>6</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the various forms of internal and external reconstruction and amalgamation</td></tr>
<tr><td>LO2</td><td colspan="9">To be aware of financial companies' final statements</td></tr>
<tr><td>LO3</td><td colspan="9">To comprehend how insurance company accounts are treated in accounting</td></tr>
<tr><td>LO4</td><td colspan="9">To comprehend the steps involved in creating a consolidated balance sheet</td></tr>
<tr><td>LO5</td><td colspan="9">To gain knowledge about how to wind up a business</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Amalgamation, Internal & External Reconstruction Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings).
Internal & External Reconstruction
Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</td><td>18</td></tr>
<tr><td>II</td><td colspan="8">Accounting of Banking Companies
Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets-Rebate on Bills Discounted-Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.</td><td>18</td></tr>
<tr><td>III</td><td colspan="8">Insurance Company Accounts
Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Calculation of Premium – Factors and Methods -Accounts of General Insurance Companies -New Format.</td><td>18</td></tr>
<tr><td>IV</td><td colspan="8">Consolidated Financial Statements
Introduction - Principles of Consolidation-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).</td><td>18</td></tr>
<tr><td>V</td><td colspan="8">Liquidation of Companies
Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment–Liquidators</td><td>18</td></tr>
</table>

	Remuneration - Liquidator's Final Statement of Accounts.	
TOTAL		**90**
CO	**Course Outcomes**	
CO1	Recognize how amalgamation and internal and external rebuilding are handled.	
CO2	Build the banking companies' profit and loss statement and balance sheet according to the guidelines.	
CO3	Compile and prepare the insurance firms' final accounts according to the guidelines.	
CO4	Provide the controlling companies combined financial statements	
CO5	Creating the liquidator's final financial statement	
Text Books		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S. Raman and Dr.M.A. ArulAnandam, Advanced Accountancy,Vol.II, Himalaya Publishing House, Mumbai.	
Reference Books		
1	B. Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C. Shukla, Advanced Accounting, S.Chand, New Delhi	

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

SECOND YEAR – SEMESTER – IV

CORE COURSE (CC-8) – GST AND CUSTOMS LAW - II

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR42</td><td>5</td><td>0</td><td>0</td><td>IV</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To get introduced to history and types of taxes</td></tr>
<tr><td>LO2</td><td colspan="9">To gain knowledge about Customs Duty.</td></tr>
<tr><td>LO3</td><td colspan="9">To be familiar the GST and types</td></tr>
<tr><td>LO4</td><td colspan="9">To get familiarize with taxable events under GST</td></tr>
<tr><td>LO5</td><td colspan="9">To learn the process of GST registration and assessment, tax payment and GST audit.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	**HISTORY OF TAXATION** History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India - Classification of Taxes.	15
II	**CUSTOMS ACT 1962** Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.	15
III	**INTRODUCTION TO GST** Introduction to GST – Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST–Powers to grant Exemption from tax	15
IV	**INTRODUCTION TO TAXABLE EVENTS UNDERGST** Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy -Introduction to value and time of supply –Time of Supply of Goods – Time of Supply of Service – Value of Supply and its Provisions	15
V		15

	INTRODUCTION TOREGISTRATIONUNDER Introduction to registration under GST – Time limit–Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns –Returns under GST-Assessment and Tax Payment under GST – GST Audit.	
TOTAL		**75**

CO	**Course Outcomes**
CO1	Classification and methods tax system in India, objective of taxation and can on so taxation.
CO2	Outline the concepts definitions and types of customs duties.
CO3	Explain the various assessment procedures and valuation of goods, clearance of goods.
CO4	Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.
CO5	Compile the various provisions and importance for registration and cancellation
	Text Books
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr.H.C.Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
5	T.S.Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai
	Reference Books
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi

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

SECOND YEAR – SEMESTER – IV

ELECTIVE COURSE – IV - BUSINESS STATISTICS – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR41	3	0	0	IV	2	3	50	50	100

Learning Objectives

LO1	To identify the relationship between two variables through various methods of correlation.
LO2	To obtain the value of one variable given the value of another through regression.
LO3	To learn the concepts of time series and related calculations.
LO4	To estimate the trend of the given data through various methods of time series and to construct index numbers.
LO5	To inter polate and extra polate data for the given series

Prerequisites:

Unit	Contents	No. of Hours
I	Correlation – Definition & Significance – Scatter Diagram – Calculation of Correlation Coefficient – Properties of Correlation Coefficient – Rank Correlation (Repeated Ranks) – Correlation by Concurrent Deviation Method.	9
II	Regression Equations and Regression Coefficient – Formation of Regression Equations – Calculation of Mean, Standard Deviation and Correlation Coefficient from the given Regression Equations – Coefficient of Determination.	9
III	Time Series – Meaning – Uses – Components of Time Series – Method of Estimating Trend by Least Squares – Method of Moving Averages – Calculation of Seasonal Indices by Simple Average Method.	9
IV	Index Numbers – Importance – Construction of Index Numbers – Weighted &Unweighted Indices – Laspeyres, Paasche, Marshall-Edgeworth& Fisher's Methods – Testing of Index Formulae – Consumer Price Index.	9
V	Interpolation & Extrapolation – Definition – Binomial Method – Newton's Advancing Difference Method – Newton's Divided Difference Method – Lagrange Method of Interpolation.	9
	TOTAL	**45**

CO	Course Outcomes
CO1	Apply the basic techniques of correlation to establish relationship between any two variables
CO2	Use regression analysis to obtain the value of one variable given the value of another. Also,

	can ascertain the coefficient of correlation and the mean value of the two variables with the aid of regression equations
CO3	Identify the trend of the variable based on given data.
CO4	Construct a price/quantity/cost of living/ industrial index for any given commodity based on the data given for a period.
CO5	Demonstrate the knowledge of interpolating or extrapolating a value for the given period.
Text Books	
1	Gupta S.P, Statistical Methods, Sultan Chand Publications, New Delhi.
2	Bagavathi and Pillai RSN, Practical Statistics, S Chand Publications New Delhi.
3	VittalP.R Business Statistics, Margham Publications, Chennai.
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra.
5	A.V. Rayarikar and Dr.P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashanPublishing, Pune.
Reference Books	
1	Rajagopalan SP and Sattanathan R, Business Statistics and Operations Research, I Vijay Nicole Imprints (P)Ltd, Chennai..
2	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida.
3	Anderson, Sweeney and Williams “Statistics for Business and Economics”, Cengage Learning.
4	Aggarwal SL & Bhardwaj SL, Business Statistics., Kalyani Publishers, India
5	Dr. Ramachandran R & Dr. Srinivasan R, Business Statistics, Sriram Publications, India.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	2	3	2
CO2	3	2	2	2	3	2
CO3	3	2	3	2	3	2
CO4	3	2	2	2	3	2
CO5	3	2	3	2	3	2
Weightage of course contributed to each PSO	**15**	**10**	**13**	**10**	**15**	**10**

SECOND YEAR – SEMESTER – IV

ELECTIVE COURSE – IV - CONSUMERISM & CONSUMER PROTECTION

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR42</td><td>3</td><td>0</td><td>0</td><td>IV</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the nature of consumers and consumerism</td></tr>
<tr><td>LO2</td><td colspan="9">To know how consumers are exploited</td></tr>
<tr><td>LO3</td><td colspan="9">To be familiar with consumer rights and duties</td></tr>
<tr><td>LO4</td><td colspan="9">To learn about Consumer Protection Act</td></tr>
<tr><td>LO5</td><td colspan="9">To gain insights into consumerism in India</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="7">Contents</td><td colspan="2">No. of Hours</td></tr>
<tr><td>I</td><td colspan="7">Consumerism
Meaning of Consumer and Customer –Consumer Movements –Concept of Consumerism – Need and Importance.</td><td colspan="2">9</td></tr>
<tr><td>II</td><td colspan="7">Consumer Exploitation
Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services – Challenges of Consumer Exploitation- E-Commerce Consumer Issues</td><td colspan="2">9</td></tr>
<tr><td>III</td><td colspan="7">Consumer Rights and Duties
Consumer Rights – John F Kennedy’s Consumer Bill of Rights. -Types of Consumer Rights–Right to Safety, Right to Information (RTI), Right to Redressal , Right to Consumer Education -Duties of Consumers.</td><td colspan="2">9</td></tr>
<tr><td>IV</td><td colspan="7">Consumerism in India - Reasons for the Growth of Consumerism in India-Recent Trends in Consumerism - Problems Faced by Consumers in India.</td><td colspan="2">9</td></tr>
<tr><td>V</td><td colspan="7">Consumer Protection Act 2019
Consumer Protection Council –Central, State, Districts Consumer Protection Councils Consumer Dispute Redressal Mechanism.</td><td colspan="2">9</td></tr>
<tr><td colspan="8">TOTAL</td><td colspan="2">45</td></tr>
</table>

CO	Course Outcomes
CO1	Remember and recall aspects in consumerism
CO2	Identify the reasons for consumer exploitation
CO3	Discover the rights and duties of a consumer
CO4	Create an environment which protects the consumers in India
CO5	Critically appraise the consumer Protection Act
Text Books	
1	Premavathy and Mohini Sethi, Consumerism– Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D.. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, AsiaLaw House, Hyderabad
3	GB. Reddy and BaglekarAkash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	3	2	3	2
CO2	3	2	2	2	3	2
CO3	3	2	3	2	3	2
CO4	3	2	2	2	3	2
CO5	3	2	3	2	3	2
Weightage of course contributed to each PSO	**15**	**10**	**13**	**10**	**15**	**10**

SECOND YEAR – SEMESTER – IV

ELECTIVE COURSE – IV - PRINCIPLES OF MARKETING

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR43</td><td>3</td><td>0</td><td>0</td><td>IV</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives

LO1	To know the concept and functions of marketing
LO2	To understand the importance of market segmentation.
LO3	To examine the stages of new product development.
LO4	To gain knowledge on the various advertising medias.
LO5	To analyses the global market environment.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Marketing** Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts – Innovations in Modern Marketing – Role and Importance of Marketing – Classification of Markets – Niche Marketing – Green Marketing.	**9**
II	**Market Segmentation** Meaning and Definition of Market Segmentation – Benefits – Criteria for Segmentation – Types of Segmentation (Geographic, Demographic, Psychographic, Behavioral) – Targeting, Positioning & Repositioning – Introduction to Consumer Behavior – Consumer Buying Decision Process and Post Purchase Behavior – Motives.	**9**
III	**Product & Price** Marketing Mix – Overview of 4P's – Product – Stages of New Product Development – Product Life Cycle – Pricing – Policies – Objectives – Factors Influencing Pricing – Kinds of Pricing – Break-even Analysis.	**9**
IV	**Promotions and Distributions** Elements of Promotion – Advertising – Objectives – Kinds of Advertising Media – Traditional vs Digital Media – Sales Promotion – Personal Selling – Channels of Distribution for Consumer Goods – Channel Members – Channels of Distribution for Industrial Goods.	**9**

V	**Competitive Analysis and Strategies** Global Market Environment – Social Responsibility and Marketing Ethics – Recent Trends in Marketing – E–Marketing & M–Marketing – E-Tailing – CRM – Market Research – MIS.	**9**
TOTAL		**45**

CO	**Course Outcomes**
CO1	Develop and understanding on the role and importance of marketing
CO2	Apply the 4p’s of marketing in their venture.
CO3	Identify the factors determining pricing.
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
	Text Books
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.
2	Dr.C.B.Gupta&Dr.N.Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr.Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai.
4	Dr.N.Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi.
5	Neeru Kapoor Principles of Marketing, PHIL earning, New Delhi.
	Reference Books
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H.Consumer Behavior and Marketing Action, USA: PWS-Kent.
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Hought on Mifflin Company.
5	Baker M, Marketing Management and Strategy, Macmillan Business, Bloomsbury Publishing, India.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	3	2	3	2	3	2
CO2	3	2	2	2	3	2
CO3	3	2	3	2	3	2
CO4	3	2	2	2	3	2
CO5	3	2	3	2	3	2
Weightage of course contributed to each PSO	**15**	**10**	**13**	**10**	**15**	**10**

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE (SEC-6) – FUNDAMENTALS OF FINTECH

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26USCR41</td><td>2</td><td>0</td><td>0</td><td>IV</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To educate the students to introduce Fin tech</td></tr>
<tr><td>LO2</td><td colspan="9">To gain knowledge in Financial Technology and Digital payments</td></tr>
<tr><td>LO3</td><td colspan="9">To acquire knowledge in Crypto currencies</td></tr>
<tr><td>LO4</td><td colspan="9">To know the knowledge in Block chAin Technology</td></tr>
<tr><td>LO5</td><td colspan="9">To understand the effects off in techno various sectors</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Introduction – Meaning of FinTech - Definitions - The History and Evolution of the Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech in India - FinTech Market Trends in India – Types of FinTech or Transformation of Financial Services - Benefits of FinTech - Drawbacks of FinTech</td><td>06</td></tr>
<tr><td>II</td><td colspan="8">Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) —- Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society -The Story of Mobile Money -RTGS networks.</td><td>06</td></tr>
<tr><td>III</td><td colspan="8">Crypto currencies – features - benefits - disadvantages- Outline of crypto currency – types- wallet - Legal and Regulatory Implications - legal position of crypto currencies in India - Impact on crypto currencies -Centralized and Decentralized Exchanges-Risks associated with exchanges</td><td>06</td></tr>
<tr><td>IV</td><td colspan="8">Block chain Technology in FinTech – An understanding of Block chain technology, its potential, and applications - Working mechanism of block chain-BCT in Banking – Benefits of BCT in banking- BCT in Indian Banking Sector - BCT in supply chain management</td><td>06</td></tr>
<tr><td>V</td><td colspan="8">Effects of Fin-tech on Payment Innovations – The Implications of Fintech on Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America,</td><td>06</td></tr>
</table>

	Europe, Southeast Asia / Australia and Africa	
TOTAL		**30**

CO	Course Outcomes
CO1	Identify the benefits of Fin Tech industry.
CO2	Enable a better understanding of Financial Technology and Digital Payments
CO3	Analyze the functioning of Crypto currency
CO4	Explain the impact of Block Chain Technology
CO5	Evaluate the effects of Fintech on various sectors
Text Books	
1.	Dheenadhayalan V and Vijay C,2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2.	Sanjay Phadke.,2020 Fintech Future: The Digital DNA of Finance Paper back
Reference Books	
1.	Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

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

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE (SEC-VI) – FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCR42	2	0	2	IV	2	2	50	50	100

Learning Objectives

LO1	To explain the concept and significance of Goods and Services Tax (GST).
LO2	To develop the ability to prepare and organize data required for GSTR forms.
LO3	To demonstrate knowledge of the procedures for filing GST returns.
LO4	To describe the step-by-step process involved in GST filing.
LO5	To analyze the penalties and consequences of late filing of GST returns.

Prerequisites:

Contents

1. Forms and due dates **30 Hours**
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR2B
7. GSTR3B: Summary of inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non-Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Taxpayers Deducting TDS
12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. Penalty for late Filing of GST Return
14. Interest on Outstanding Tax

CO	Course Outcomes
CO1	Demonstrate the ability to file GST returns through the online portal.
CO2	Prepare and file various GSTR forms (GSTR-1 to GSTR-11).
CO3	Explain the step-by-step procedure involved in GSTR filing.
CO4	Assess the penalties applicable for late filing of GST returns.
CO5	Explain the concept and calculation of interest on outstanding tax.

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

SECOND YEAR – SEMESTER – IV

SKILL ENHANCEMENT COURSE VII– EMPLOYBILITY SKILLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECS44	2	0	0	IV	2	2	50	50	100

Learning Objectives

LO1	To equip students with essential skills required for employability.
LO2	To develop professional communication and interpersonal abilities.
LO3	To enhance analytical thinking and problem-solving skills.
LO4	To prepare students for recruitment and workplace expectations
LO5	To foster ethical values and adaptability in professional life.

Prerequisites:

Unit	Contents	No. of Hours
I	**Communication and Interpersonal Skills** Meaning and Importance of Communication – Verbal and Non-Verbal Communication – Listening Skills – Barriers to Communication – Business Communication – Professional Etiquette.	6
II	**Personality and Self-Development** Self-Awareness – Self-Motivation – Positive Attitude – Emotional Intelligence – Goal Setting – Stress Management.	6
III	**Resume Writing and Interview** Resume and CV Writing – Cover Letter – Job Application Process – Types of Interviews – Group Discussion – Body Language and Interview Etiquette.	6
IV	**Resume Writing and Interview Skills** Resume and CV Writing – Cover Letter – Job Application Process – Types of Interviews – Group Discussion – Body Language and Interview Etiquette.	6
V	**Resume Writing and Interview Skills** Resume and CV Writing – Cover Letter – Job Application Process – Types of Interviews – Group Discussion – Body Language and Interview Etiquette.	6
	TOTAL	**30**

CO	Course Outcomes
CO1	Communicate effectively in professional and workplace environments.
CO2	Demonstrate confidence, teamwork, and leadership qualities.
CO3	Prepare job applications, resumes, and perform effectively in interviews.
CO4	Apply problem-solving and decision-making skills in real-life situations.
CO5	Exhibit professional ethics and continuous learning attitude.
Text Books	
1	Barun K. Mitra, Personality Development and Soft Skills, Oxford University Press.
2	S.P. Dhanavel, English and Soft Skills, Orient BlackSwan
Reference Books	
1	K. Alex, Soft Skills: Know Yourself and Know the World, S. Chand Publishing
2	Dale Carnegie, How to Win Friends and Influence People, Simon & Schuster.
3	Dr. K. Ravindran & Dr. N. Prabhakaran, Employment Skills, Scitech Publications.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	2	1	2	2	1	1
CO2	2	1	2	2	1	1
CO3	2	1	2	2	1	1
CO4	2	1	2	2	1	1
CO5	2	1	2	2	1	1
Weightage of course contributed to each PSO	10	5	10	10	5	5

SECOND YEAR – SEMESTER – IV

COMMON - VALUE BASED EDUCATION

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UVBE41</td><td>2</td><td>0</td><td>0</td><td>IV</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To provide basic knowledge of the Indian Constitution and its framework.
LO2	To understand fundamental rights, duties, and directive principles.
LO3	To create awareness about human rights and their protection mechanisms.
LO4	To develop analytical skills regarding constitutional and human rights issues.
LO5	To promote values of equality, justice, and democracy among students.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Indian Constitution** Meaning and importance of Constitution - Historical background of Indian Constitution - Making of the Constitution (Constituent Assembly) - Salient features of Indian Constitution - Preamble – Meaning, Objectives and Values.	**6**
II	**Fundamental Rights and Duties** Fundamental Rights – Types and significance - Right to Equality, Freedom, Religion, Cultural & Educational Rights - Right to Constitutional Remedies - Fundamental Duties – Meaning and importance.	**6**
III	**Directive Principles of State Policy** Meaning and objectives - Classification of Directive Principles - Relationship between Fundamental Rights and DPSP - Role in governance and welfare state.	**6**
IV	**Human Rights – Concepts and Development** Meaning and definition of Human Rights - Evolution of Human Rights - Universal Declaration of Human Rights (UDHR) - Types of Human Rights – Civil, Political, Economic, Social & Cultural	**6**
V	**Human Rights in India** Human Rights Protection Act, 1993 - National Human Rights Commission (NHRC) – Structure and functions - Role of NGOs in Human Rights protection - Issues: Women, Children, Minorities & Environment - Contemporary Human Rights	**6**

	challenges in India.	
TOTAL		**30**

CO	Course Outcomes
CO1	Explain the structure and features of the Indian Constitution.
CO2	Identify and interpret Fundamental Rights and Duties.
CO3	Analyze the role of Directive Principles in governance.
CO4	Understand the concept and importance of Human Rights.
CO5	To create a congenial climate in the organization

Text Books	
1.	Durga Das Basu – Introduction to the Constitution of India

Reference Books	
1.	V.N. Shukla – Constitution of India
2.	M. Laxmikanth – Indian Polity
3.	UpendraBaxi – The Future of Human Rights
4.	H.O. Agarwal – Human Rights
5.	P.M. Bakshi – The Constitution of India

Semester-5

<table>
<tr><th colspan="10">Semester-5</th></tr>
<tr><th rowspan="3">Course Code</th><th rowspan="3">Part</th><th rowspan="3">Course Category</th><th rowspan="3">Course Name</th><th rowspan="3">Hours / Week</th><th colspan="4">Examination</th><th rowspan="3">Credits</th></tr>
<tr><th rowspan="2">Duration in hrs.</th><th colspan="3">Max Marks</th></tr>
<tr><th>CIA</th><th>ESE</th><th>Total</th></tr>
<tr><td>26UCCR51</td><td rowspan="4">III</td><td>Core IX</td><td>Cost Accounting</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UCCR52</td><td>Core X</td><td>Income Tax Law & Practice</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UCCR53</td><td>Core XI</td><td>Corporate Governance and Business Ethics.</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UCCRP5</td><td>Core XII</td><td>Mini Project with Viva-Voce</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UECR51</td><td rowspan="2">III</td><td rowspan="2">EC - V</td><td>Human Resource Management</td><td rowspan="2">4</td><td rowspan="2">3</td><td rowspan="2">50</td><td rowspan="2">50</td><td rowspan="2">100</td><td rowspan="2">3</td></tr>
<tr><td>26UECR52</td><td>Research Methodology</td></tr>
<tr><td>26UECR53</td><td rowspan="2">IV</td><td rowspan="2">EC - VI</td><td>Entrepreneurship Development</td><td rowspan="2">4</td><td rowspan="2">3</td><td rowspan="2">50</td><td rowspan="2">50</td><td rowspan="2">100</td><td rowspan="2">3</td></tr>
<tr><td>26UECR54</td><td>Retail Management</td></tr>
<tr><td>26UAEC51</td><td>IV</td><td>AEC - I</td><td>Empowered Vocational English</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td>26UFIK51</td><td>IV</td><td>Internship</td><td>Internship / Industrial visit / Field visit / Knowledge Upgradation Activity</td><td>-</td><td>-</td><td>-</td><td>-</td><td>100</td><td>2</td></tr>
<tr><td colspan="4">Total</td><td>30</td><td></td><td></td><td></td><td>800</td><td>26</td></tr>
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THIRD YEAR – FIFTH SEMESTER

CORE COURSE (CC-9) – COST ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCR51	5	0	0	V	4	5	50	50	100

Learning Objectives

LO1	Understand basic concepts and scope of Cost Accounting.
LO2	Learn material control and inventory techniques.
LO3	Study labour cost and overhead accounting methods.
LO4	Understand process costing and loss treatment.
LO5	Learn operating, transport, contract costing and reconciliation.

Prerequisites:

Unit	Contents	No. of Hours
I	Cost accounting Definition–Meaning and Scope – Concept and Classification–Costing an aid to Management – Types and Methods of Cost – Elements of Cost– Preparation of Cost Sheet and Tender	15
II	Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity –ABC analysis – Perpetual inventory - Stock Levels– Purchase and stores Control: Purchasing of Materials - Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.	15
III	Labour: System of wage payment – Idle time – Control over idle time – Labour turnover Causes, Effects & Methods of measurement. Overhead – classification of overhead – allocation and apportionment of overhead & Re-apportionment – Primary and secondary distribution of overhead – absorption of overhead – overhead absorption rate – under or over absorption of overhead.	15
IV	Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain (Excluding inter process profits and equivalent production)	15
V	Operating Costing - Service costing concept –Transport costing– Contract costing– Features; Work certified & Retention money Reconciliation of Cost and Financial accounts.	15

TOTAL		75
CO	**Course Outcomes**	
CO1	Prepare cost sheet and tender statements.	
CO2	Apply EOQ, ABC analysis, and stock level techniques.	
CO3	Calculate labour cost and overhead absorption	
CO4	Prepare process accounts with loss treatment.	
CO5	Prepare operating/contract cost statements and reconciliation statement.	
Text Books		
1.	S.P.Jain and K.L .Narang,"Cost Accounting", Kalyani publications. New Delhi.Edn.201	
2.	R.S.N.Pillai and V.Bhagavathi,"Cost Accounting", Schand and company ltd., New Delhi.Edn.2004	
Reference Books		
1	T.S.Reddy and Dr.Y.Hariprasadreddy, "Cost Accounting", Margam publications, Chennai–600017, 7th Revised Edition 2009.	

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

THIRD YEAR – FIFTH SEMESTER

CORE – 10: INCOME TAX LAW&PRACTICE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCPA53</td><td>5</td><td>0</td><td>0</td><td>V</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>Understand basic concepts of Income Tax.</td></tr>
<tr><td>LO2</td><td>Learn computation of salary income.</td></tr>
<tr><td>LO3</td><td>Study income from house property.</td></tr>
<tr><td>LO4</td><td>Understand business, capital gains, and other incomes.</td></tr>
<tr><td>LO5</td><td>Apply rules for aggregation, set-off, TDS/TCS, and filing returns.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10</td><td>15</td></tr>
<tr><td>II</td><td>Salary – Basis of charge & due vs receipt concept– Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary</td><td>15</td></tr>
<tr><td>III</td><td>House Property – Basis of Charge – Determination of GAV and NAV – Income from Let-out Property & Self-occupied property – Deductions – Computation of Income from House Property</td><td>15</td></tr>
<tr><td>IV</td><td>Profits and gains of business and profession – basis of charge & scope of business income – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income - Income from Capital Gains – Income from other source</td><td>15</td></tr>
<tr><td>V</td><td>Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source, TCS & Form 26AS – Provisions for filing of return of income.</td><td>15</td></tr>
<tr><td colspan="2">TOTAL</td><td>75</td></tr>
</table>

CO	Course Outcomes
CO1	Explain basic tax concepts and exempt income.
CO2	Compute taxable salary.
CO3	Calculate income from house property.
CO4	Compute income from business, capital gains, and other sources.
CO5	Apply tax provisions for total income, deductions, and return filing.
Text Books	
1	Dr. Vinod K. Singhania, Taxmen's Direct Taxed Law &Practice, Taxman Publications, New Delhi.
2	Dr. A. Murthy, Income Tax Law and Practice –Vijay Nichole Publications, Chennai. 4646
Reference Books	
1	Dr. T.S. Reddy & Dr.Hariprasad, Income tax law and practice, Margam publications, Chennai.

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

THIRD YEAR – FIFTH SEMESTER

CORE –XI - CORPORATE GOVERNANCE AND BUSINESS ETHICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCR53	5	0	0	V	4	5	50	50	100

Learning Objectives	
LO1	To introduce the basic concepts and principles of Corporate Governance.
LO2	To explain the legal framework and regulatory guidelines of Corporate Governance in India.
LO3	To understand the structure and functions of board committees.
LO4	To provide knowledge about Corporate Social Responsibility under Companies Act 2013.
LO5	To develop awareness about Business Ethics and ethical practices in business.

Prerequisites:

Unit	Contents	No. of Hours
I	Corporate Governance – History – Meaning – Need – Definitions – Importance – Principles – Features – Indian Committees on Corporate Governance – Global perspective of Corporate Governance.	15
II	India's Corporate Governance Framework – Listing Agreement – Clause 49A – SEBI Guidelines – Corporate Governance Report and contents – Corporate Governance and Shareholders' Rights – Insider Trading Regulations.	15
III	Levels of Corporate Governance – Various Board Committees – Composition – Roles, Responsibilities and Powers – Shareholders Grievance Committee – Remuneration Committee – Nomination Committee – Corporate Governance Committee – Corporate Governance Compliance Committee.	15
IV	Corporate Social Responsibility – Meaning & Definition – Principles – Indian Models – Corporate Citizenship – Provision of CSR in Companies Act 2013 – Section 135 of Companies Act 2013 – Scope for CSR activities under Schedule VII – Impact assessment of CSR activities – Case Studies (Practical Orientation).	15
V	Business Ethics – Meaning, Significance, Scope – Factors Responsible for Ethical and Unethical Business Decisions – Unethical Practices in Business – Business Ethics in India – Ethics Training Programme – Corporate Ethical Codes and Whistle Blower Policy.	15
TOTAL		**75**

CO	Course Outcomes
CO1	Students will understand the meaning, principles, and importance of Corporate Governance.
CO2	Students will explain the legal provisions and SEBI guidelines related to Corporate Governance.
CO3	Students will describe the roles and responsibilities of board committees.
CO4	Students will analyze CSR provisions under Section 135 of the Companies Act 2013.
CO5	Students will identify ethical and unethical business practices and apply ethical principles in business decisions.
Text Books	
1	Dr.Neeru Vasishth and Dr.Namita Rajput – Corporate Governance values andethics, Taxmann Publications Pvt Ltd, New Delhi.
2	S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
3	Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
4	Sundar. K, Business Ethics and Value,Vijay Nichole Prints, Chennai.
5	Taxmann – Corporate Governance, Indian Institute of Corporate Affairs, A.C. Fernando,
6	K.P. Muralidharan&E.K. Satheesh Corporate Governance, Principles, Policies and Practices,Pears on Education.
REFERENCE JOURNALS	
1	Journal of Corporate Governance Research –Macro think Institute
2	Indian Journal of Corporate Governance, Bi-annual journal – Sage Journals
WEB RESOURCES	
1	https://elearningindustry.com

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	3	3	3	3	3	3	3	3
CO2	3	1	3	3	3	3	3	3	3	3
CO3	3	1	3	3	3	3	3	3	3	3
CO4	3	1	3	3	3	3	3	3	3	3
CO5	3	1	3	3	3	3	3	3	3	3
Average	3	1	3	3	3	3	3	3	3	3

THIRD YEAR – FIFTH SEMESTER

MAJOR CORE - MINI PROJECT WITH VIVA VOCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCRP5	5	0	0	v	3	5	50	50	100

Objectives

1. To impart knowledge and develop understanding of research methodology and its applications

2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.

2. Each group should consists of a maximum number of 5 students

3. The project report should have minimum 30 pages.

4. Each group must have a guide/project supervisor.

5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.

6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire),appendix and annexure (if needed),bibliography.

7. Evaluation will be based on the project report, presentation and viva voce.

THIRD YEAR – FIFTH SEMESTER

ELECTIVE COURSE - HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR51	4	0	0	V	3	4	50	50	100

Learning Objectives	
LO1	Understand basic HRM concepts and functions.
LO2	Learn recruitment and HR planning processes.
LO3	Gain knowledge of training and development systems.
LO4	Understand performance appraisal methods.
LO5	Know compensation and employee relations practices.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Human Resource Management** HRM Concept and Functions, Role, Status and competencies of HR Manager – HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM – Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.	12
II	**Acquisition of Human Resource** Human Resource Planning- Quantitative and Qualitative Dimensions – job analysis – job description and job specification - Recruitment and Selection – meaning – process of requirement – sources and techniques of Recruitment – E-Recruitment & Social Media Hiring- Meaning and Process of Selection – Selection Tests and Interviews – placement, induction, socialization and Retention	12
III	**Training and Development** Concept and Importance-Training and development methods– Identifying Training and Development Needs-Designing Training Programmes – -Learning Management System - Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development – Career Development.	12
IV	**Performance Appraisal** Nature, objectives and importance - Modern Methods and techniques of performance appraisal-potential appraisal and employee counseling –job changes- transfers and promotions -Problems in Performance Appraisal –	12

	Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.	
V	**Compensation and Maintenance** Compensation –Concept and policies - wage and Salary administration – Methods of wage payments and incentive plans- Digital Payroll System - Fringe benefits – Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal – Grievance handling and redressal.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Explain HRM concepts and challenges.
CO2	Apply recruitment and selection techniques.
CO3	Design basic training programs.
CO4	Analyze performance appraisal systems.
CO5	Evaluate compensation and grievance handling practices.

	Text Books
1	.K.Aswathappa: Human Resource Management Text and Cases: Tata McGrawHill, NewDelhi.
2	George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
	Reference Books
	P.G.Aqinas:HumanResourceManagementPrinciplesandPractice:VikasPublishingHouse Pvt. Ltd., New Delhi

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

THIRD YEAR – FIFTH SEMESTER

ELECTIVE COURSE (5) – RESEARCH METHODOLOGY

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR52</td><td>4</td><td>0</td><td>0</td><td>V</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To introduce the fundamental concepts and types of research.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop understanding of research design and sampling techniques.</td></tr>
<tr><td>LO3</td><td colspan="9">To provide knowledge about data collection methods and questionnaire construction.</td></tr>
<tr><td>LO4</td><td colspan="9">To familiarize students with data preparation, interpretation, and analysis.</td></tr>
<tr><td>LO5</td><td colspan="9">To develop skills in research report writing with emphasis on plagiarism and academic integrity.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	Introduction to Research–Types of Research – Significance of Research–Research methods vs. Methodology – Research – Research process – Criteria of Good Research	**12**
II	Research Design–Meaning of Research design – need for research design–features of a good design– different research designs. Pilot Study and Pre-testing.	**12**
III	Design of sample surveys– sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling - Sampling Errors and Non-Sampling Errors – Complex random sampling design.	**12**
IV	Data Collection and preparation– Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule - Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.	**12**
V	Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report. Plagiarism and Academic Integrity	**12**
	TOTAL	**60**

CO	Course Outcomes
CO1	Explain different types of research and the research process.
CO2	Design appropriate research studies and sampling plans.

CO3	Apply suitable methods for collecting and preparing research data.
CO4	Interpret research findings logically and systematically.
CO5	Prepare structured research reports following ethical and academic standards.
Text Books	
1	C.R.Kothari, Gau Rav Garg, "Research Methodology methods and techniques", New International Publishers.
2	P. Ravilochanan, "Research Methodology", Margham Publications. P.Saravanavel, "Research Methodology", Kidap Publications.

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

THIRD YEAR – FIFTH SEMESTER

ELECTIVE COURSE (6) – ENTREPRENEURSHIP DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR53	4	0	0	V	3	4	50	50	100

Learning Objectives	
LO1	Understand basic concepts of entrepreneurship and entrepreneur.
LO2	Learn idea generation and innovation techniques.
LO3	Know the process of setting up an enterprise.
LO4	Understand project report preparation and funding sources.
LO5	Gain awareness of MSME and government schemes in India.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneur** Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	12
II	**Design Thinking** Idea Generation–Identification of Business Opportunities- Lean Startup Approach – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	12
III	**Setting up of an Enterprise** Process of Setting Up an Enterprise – Forms of an Enterprise- Online Registration Process – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	12
IV	**Business Model Canvas and Formulation of Project Report** Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement - Break-even Analysis – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	12
V	**MSME's and Support Institutions** Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition 5–1 Role of Government Organizations in Entrepreneurship Development– Special Economic Zones - MSMEDI–DIC Khadi	12

	and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	
TOTAL		**60**

CO	**Course Outcomes**
CO1	Explain entrepreneurship and its types.
CO2	Identify and develop business opportunities.
CO3	Select suitable forms of business organization.
CO4	Prepare a basic project report with financial analysis.
CO5	Describe MSME role and government support schemes.

Text Books	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr.C.B .Gupta & Dr.S.S.Khanka (Reprint2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi
	Reference Books
1.	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai
2.	Dr.A.K.singh, Entreprenuerial development and management, Laxmi publications, Chennai

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

THIRD YEAR – FIFTH SEMESTER

ELECTIVE COURSE - RETAIL MANAGEMENT

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR54</td><td>4</td><td>0</td><td>0</td><td>V</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="3">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="2">To explore the functionalities in the retail management</td></tr>
<tr><td>LO2</td><td colspan="2">To understand the retail management concepts.</td></tr>
<tr><td colspan="3">Prerequisites:</td></tr>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Introduction to retailing- nature and importance of retailing - contemporary retailing in India and marketing challenges facing retailers - Strategic planning in retailing - owning or managing business - retailing life cycle- E-Retailing (Online Retailing)</td><td>12</td></tr>
<tr><td>II</td><td>Types of retailing institutions – retailing institutions by ownership- retailing institutions by store based and non- store based - vertical marketing system - traditional retailing.</td><td>12</td></tr>
<tr><td>III</td><td>Strategic planning in retailing- understanding retailing environment - identifying and understanding customers, information gathering.</td><td>12</td></tr>
<tr><td>IV</td><td>Location and organizational decisions – Trading area analysis site selection- operational management - financial decisions - use of technology</td><td>12</td></tr>
<tr><td>V</td><td>Merchandise Management- Buying and handling product assortment decision- Inventory Management - Merchandise pricing - Merchandise Labelling and packing - Role of atmosphere - retail promotion mix strategy - retail store sales promotion schemes.</td><td>12</td></tr>
<tr><td colspan="2">TOTAL</td><td>60</td></tr>
<tr><th>CO</th><th colspan="2">Course Outcomes</th></tr>
<tr><td>CO1</td><td colspan="2">To understand basic concept, importance and challenges facing retailers.</td></tr>
<tr><td>CO2</td><td colspan="2">To identify the types of retailing institutions.</td></tr>
<tr><td>CO3</td><td colspan="2">To understand Strategic planning process in retailing.</td></tr>
<tr><td>CO4</td><td colspan="2">To identify the organizational Location and financial decisions.</td></tr>
<tr><td>CO5</td><td colspan="2">To know the role and functions of Buying and handling of Merchandise Management</td></tr>
<tr><th colspan="3">Text Books</th></tr>
</table>

1	Dr.HarjitSingh“Retail Management”, Sultan Chand Publications.
2	Chetan Bajaj “Retail Management”, Oxford University Press.
3	Gibson G. Vedamani, Retail Management: Functional Principles & Practices, Jaico Books.

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

THIRD YEAR – FIFTH SEMESTER

ABILITY ENHANCEMENT COURSE – I: EMPOWERED VOCATIONAL ENGLISH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UAEC51	2	0	0	V	2	2	50	50	100

Learning Objectives	
LO1	To build self- assurance in students by mastering interpersonal, team- management, and leadership abilities.
LO2	To equip aspiring learners with skills that transform them into effective young managers.
LO3	To sharpen communication proficiency for professional and workplace contexts.
LO4	To foster strategic thinking and problem- solving through advanced writing & presentation techniques.
LO5	To develop etiquette and corporate- ready competencies for modern business environments

Prerequisites:

Unit	Contents	No. of Hours
I	Communication Skills , Current English Usage , Aptitude and Attitude , Team Building and Leadership , Psychological Tests , Effective Resume Writing	**6**
II	Précis Writing, Essay Writing, Goal Setting ,Conflict Management, Appearing for an Interview , Myths regarding Group Discussion	**6**
III	Debates, Presentation for Small and Large Groups , Prioritization ,Time Management ,Stress Interview , Prerequisites of a Group Discussion	**6**
IV	Marketing and Business Presentations, Report Writing , Cross- Cultural Communication, Lateral Thinking, Qualities of a Candidate for an Interview, Generating Ideas for Discussion	**6**
V	Telephone Etiquette, Email Etiquette, Concepts of Leadership, Insights from Great Leaders, Mock Interview, Mock Group Discussion	**6**
TOTAL		**30**

CO	Course Outcomes
CO1	Students will demonstrate strong interpersonal and leadership skills in team settings.
CO2	Learners will apply effective communication strategies in current English usage.
CO3	Graduates will craft professional résumés and master interview- ready writing styles.
CO4	Participants will manage conflicts, set goals, and deliver impactful presentations.
CO5	Individuals will exhibit polished telephone & email etiquette alongside refined leadership insights

Text Books

1	Covey, Stephen R. _The 7 Habits of Highly Effective People: Powerful Lessons in Personal Change_. Simon & Schuster, 1989.
2	Khera, Shiv. _You Can Win: A Step by Step Tool for Top Achievers_. Macmillan, 1998.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	2	2	2
CO2	3	2	2	3	3	2	2	2	2	2	2
CO3	3	2	2	2	2	2	2	2	2	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	2	2	3	2	2	2	2	2	2	2
TOTAL	15	10	10	12	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.4	2.2	2	2	2	2	2	2

Semester-6

Semester-6										
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in hrs.	**Max Marks**			
						CIA	**ESE**	**Total**	
26UCCR61	III	Core XIII	Special Accounts	5	3	50	50	100	4
26UCCR62		Core XIV	Management Accounting	5	3	50	50	100	4
26UCCR63		Core XV	Industrial Law	5	3	50	50	100	4
26UCCRP6	IV	Core XVI	Major Project with Viva-Voce	5	-	50	50	100	5
26UECR61	III	EC -VII	Auditing and Corporate Governance	4	3	50	50	100	3
26UECR62			Logistics and Supply Chain Management						
26UECR63		EC - VIII	Business Taxation	4	3	50	50	100	3
26UECR64			Human Values & Business Ethics.						
26UAEC61	IV	AEC -II	Design Thinking	2	3	50	50	100	2
26U5EA61	V	Common	Extension Activity	-	-	-	100	100	1
Total				**30**				**800**	**26**

THIRD YEAR – SIXTH SEMESTER

CORE COURSE (CC-13) – SPECIAL ACCOUNTS

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR61</td><td>5</td><td>0</td><td>0</td><td>VI</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To understand consolidation of accounts and preparation of consolidated financial statements.</td></tr>
<tr><td>LO2</td><td>To learn banking company accounts as per the Banking Regulation Act.</td></tr>
<tr><td>LO3</td><td>To study life and general insurance company accounts.</td></tr>
<tr><td>LO4</td><td>To understand Double Account System in electricity and railway companies.</td></tr>
<tr><td>LO5</td><td>To gain knowledge of Indian and International Accounting Standards and inflation accounting.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Holding Companies:** Introduction –Advantages –Disadvantages -Wholly owned Subsidiary Companies - Partly – owned Subsidiary Companies- Preparation of consolidated Balance Sheet - Elimination of Investment in Shares-Minority Interest-Cost of Control - Capital and Revenue Profit - Revaluation of Assets and Liabilities - Elimination of Common Transactions - Contingency Liabilities Unrealized Profit - Current Accounts-Bonus Shares-Treatment of Dividend- Debentures of Subsidiary Company Treatment of Dividend- Preference Shares in Subsidiary Company- Share Premium-Preliminary Expenses. Sales of Shares (except inter company holdings and chain holding).	**15**
II	**Accounts of Banking Companies** Introduction-Legal provisions-Disposal of Non-Banking Assets-Restrictions on Loans – Restrictions on Commission-Restriction on Payment of Dividend- Management of Minimum Capital-Statutory Reserve - CRR and SLR-Accounts and Audit – Preparation of Profit and Loss Account-Balance Sheet as per the III schedule u/s 29 of the Banking Regulation Act -Money at Call and Short Notice – Advances- Acceptance Endorsements etc., - Bills for Collection-Bills Payable-Bills Purchased and Discounted-Rebate on Bills Discounted-Inter Office Adjustments- Slip System.	**15**

III	**Accounts of Insurance Companies** Types of Insurance-Annual Accounts-Life Insurance-Consideration for Annuities Granted-Balance Sheet-Determination of Profit-Accounts of General Insurance-Reserve for Unexpired Risk -Preparation of Final Accounts – Difference between General insurance and life insurance, Distribution of surplus.	**15**
IV	**Double Accounting System** Introduction-Double Entry System and Double Account System-Double Account System Features of Double Account System-Advantages and Disadvantages-Accounts of Electricity Companies-Depreciation-Contingencies Reserves-Development Reserve-General Reserve-Tariff and Dividend Control Reserve-Remuneration – Reasonable Return-Capital Base-Clear Profit Disposal of Surplus-Replacement of Assets-Receipts and Expenditure on Capital Accounts – General Balance Sheet – Revenue Account – Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals. Regulatory Framework Governing Electricity & Railway Accounts.	**15**
V	**Accounting Standards** Accounting Standards – Indian and International Accounting Standards – Indian AccountingStandards1,3,6,10,14,21and29-Application–Scope–Formulation–Advantages– Disadvantages – Challenges - Recent Developments in Accounting Standards (theory only) Inflation Accounting Simple Problems only.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Prepare consolidated balance sheet and compute minority interest and cost of control.
CO2	Draft banking company final accounts as per legal provisions.
CO3	Prepare final accounts of life and general insurance companies.
CO4	Apply Double Account System for public utility companies.
CO5	Apply Accounting Standards and solve simple inflation accounting problems.

Text Books	
1	Reddy, T. S. and Murthy,A.2015. Corporate Accounting, Revised Edn. Margham Publications, Chennai.
2	Pillai. R.S.N, Bagavathi and Uma.S, Fundamentals of AdvancedAccounting, Third RevisedEdition 2014,S.Chand& Company Private Limited, New Delhi.

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

THIRD YEAR – SIXTH SEMESTER

CORE COURSE (CC-14) – MANAGEMENTACCOUNTING

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCR62</td><td>5</td><td>0</td><td>0</td><td>VI</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the concepts, scope, merits, and limitations of management accounting and its role in managerial decision-making.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop analytical skills in interpreting financial statements using comparative, common size, trend analysis, and ratio analysis.</td></tr>
<tr><td>LO3</td><td colspan="9">To learn the preparation of fund flow and cash flow statements as per AS 3 Cash Flow Statements.</td></tr>
<tr><td>LO4</td><td colspan="9">To gain knowledge of budgeting, standard costing, variance analysis, marginal costing, and break-even analysis for cost control and profit planning.</td></tr>
<tr><td>LO5</td><td colspan="9">To understand and apply various capital budgeting techniques for investment decision-making.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Management accounting–Definition–Objectives–Nature–Scope–Merits and limitations – Differences between management accounting and financial accounting – Role of Management Accounting in Decision Making - Financial statement analysis–Comparative statement–Common size statement–Trend percentage– Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.Methods of Cash Flow Statement (Direct & Indirect).</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Budget and Budgetary control – Meaning – importance and its Advantages – Preparation of purchase, production, production cost, sales, overhead cost, cash and flexible budgets. Budget Manual and Budget Period (Concept Only)</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance</td><td>15</td></tr>
</table>

	only) - Marginal costing– CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.	
V	Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period –– Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return. Discounted Payback Period Method.	**15**
TOTAL		**75**

CO	**Course Outcomes**
CO1	Explain the importance and application of management accounting tools in business decisions.
CO2	Analyze and interpret financial statements using ratios and other analytical techniques.
CO3	Prepare fund flow and cash flow statements using direct and indirect methods.
CO4	Compute material and labour variances and apply CVP analysis for managerial decisions.
CO5	Evaluate investment projects using Payback Period, ARR, NPV, PI, IRR, and Discounted Payback methods.

Text Books	
1	Management accounting by S.N. Maheswari – Sultan Chand & sons publications, NewDelhi
2.	Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3.	Management accounting by R. Ramachandran and R.Srinivasan – Sri rampublication, Trichy

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

THIRD YEAR – SIXTH SEMESTER

CORE COURSE (CC-15) – INDUSTRIAL LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCR63	5	0	0	VI	4	5	50	50	100

Learning Objectives	
LO1	To understand key provisions of the Factories Act, 1948.
LO2	To study compensation principles under the Workmen's Compensation Act, 1923.
LO3	To examine dispute settlement under the Industrial Disputes Act, 1947.
LO4	To understand trade union and consumer protection laws.
LO5	To gain knowledge of ESI and gratuity provisions.

Prerequisites:

Unit	Contents	No. of Hours
I	The Factories Act, 1948- definitions - approval, licensing and registration of factories-duties of occupier-inspecting staff - certifying surgeons - provisions for health – safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.	15
II	Workmen's compensation Act 1923- Scope and coverage - definitions –rules- personal injury by accident-occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation.	15
III	Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off –retrenchment –transfer and closing of their undertaking – penalties.	15
IV	The Trade Unions Act,1926– ConsumerAct1986, Rights and Liabilities of Registered Trade Unions, Consumer Dispute Redressal Machinery, Unfair Trade Practices & Consumer Rights	15
V	The Employees' State Insurance Act 1948 –The payment of Gratuity Act 1972, Contribution and Administration under ESI Act, Forfeiture, Nomination and Recovery of Gratuity	15
	TOTAL	**75**

CO	Course Outcomes
CO1	Explain factory health, safety, and welfare provisions.
CO2	Identify and compute compensation for employment injuries.
CO3	Describe procedures for settlement of industrial disputes.
CO4	Outline rights of trade unions and consumer redressal systems.

CO5	Understand employee benefits under ESI and gratuity laws.
Text Books	
1	N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.
2.	S.M.Sundaram,BusinessLaw/CommercialandIndustrialLaw,SreeMeenakshiPublication,Karaikudi.

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

THIRD YEAR – SIXTH SEMESTER

CORE COURSE - MAJOR PROJECT WITH VIVA VOCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCRP6	6	0	0	VI	**4**	**6**	**50**	**50**	**100**

Objectives

1. To impart knowledge and develop understanding of research methodology and its applications
2. To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of students
3. The project report should have minimum 50 pages.
4. Each group must have a guide/project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.
7. Evaluation will be based on the project report, presentation and viva voce.

THIRD YEAR – SIXTH SEMESTER

ELECTIVE COURSE (7) – AUDITING AND CORPORATE GOVERNANCE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECR61</td><td>4</td><td>0</td><td>0</td><td>VI</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="3">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="2">To understand basic concepts and procedures of auditing.</td></tr>
<tr><td>LO2</td><td colspan="2">To study company audit provisions under the Companies Act, 2013.</td></tr>
<tr><td>LO3</td><td colspan="2">To learn special audits and auditing standards.</td></tr>
<tr><td>LO4</td><td colspan="2">To understand corporate governance concepts and reforms.</td></tr>
<tr><td>LO5</td><td colspan="2">To examine CSR provisions and practices.</td></tr>
<tr><td colspan="3">Prerequisites:</td></tr>
<tr><td>Unit</td><td>Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td>Introduction
Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. Audit Evidence & Documentation.</td><td>12</td></tr>
<tr><td>II</td><td>Audit of Companies
Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013</td><td>12</td></tr>
<tr><td>III</td><td>Special Areas of Audit
Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems; Contemporary Corporate Fraud Cases</td><td>12</td></tr>
<tr><td>IV</td><td>Corporate Governance
Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate failures. Codes & Standards on Corporate Governance.</td><td>12</td></tr>
<tr><td>V</td><td>Corporate Social Responsibility(CSR):
Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the</td><td>12</td></tr>
</table>

	Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.	
TOTAL		**60**

CO	Course Outcomes
CO1	Explain audit principles, procedures, and internal controls.
CO2	Describe auditor appointment, duties, and liabilities.
CO3	Differentiate types of audits and apply auditing standards.
CO4	Analyze corporate governance issues and corporate failures.
CO5	Interpret CSR provisions and their role in business ethics and sustainability.

Text Books

1	Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHIL earning
2	ArunaJha, Auditing. Taxmann Publication.
3	A.K.Singh,and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4	AnilKumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.

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

THIRD YEAR – SIXTH SEMESTER

ELECTIVE COURSE – VII - LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR62	4	0	0	VI	3	4	50	50	100

Learning Objectives	
LO1	Explain how logistics started and how it works.
LO2	Describe different ways to control inventory.
LO3	Explain the role of supply chain management in business.
LO4	Recognize the main factors that help improve supply chains.
LO5	Describe and examine the SCOR model.

Prerequisites:

Unit	Contents	No. of Hours
I	**Logistics Management** Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management–Warehouse Management– Meaning– Definition– Importance – Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	12
II	**Transportation and Distribution** Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21stCentury	12
III	**Supply Chain Management** Introduction and Development – Nature and Concept–Importance of Supply Chain – Different Models of Supply Chain Management - Value Chain – Components of Supply Chain – The Need for Supply Chain–Understanding the Supply Chain–Management–Participants in Supply Chain–Global Applications.	12
IV	**Supply Chain Drivers** Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain	12

V	**Aligning the Supply Chain with Business Strategy** SCOR Model– Out sourcing 3PLs– Fourth Party Logistics –Bull Whip Effect and Supply Chain– Supply Chain Relationships– Conflict Resolution Strategies– Certifications.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Discuss the importance of customer service in logistics management.
CO2	Outline how distribution channels are managed.
CO3	Illustrate the global use of supply chain management.
CO4	Examine the link between enablers and levels of supply chain improvement.
CO5	Apply different strategies to resolve conflicts.

Text Books

1	G.Raghuram&N. Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks – FT Press, New Jersey, USA.
3	D.K.Agrawal: Text Books of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics- Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

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

THIRD YEAR – SIXTH SEMESTER

ELECTIVE COURSE (8) – BUSINESS TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR63	**4**	0	0	VI	**3**	**4**	**50**	**50**	**100**

Learning Objectives

LO1	Understand the nature and importance of indirect taxes.
LO2	Learn the structure and provisions of GST in India.
LO3	Study SGST and CGST levy, compliance, and input tax credit.
LO4	Understand IGST provisions for inter-state and zero-rated supplies.
LO5	Gain knowledge of Customs Laws, duty, exemptions, and procedures.

Prerequisites:

Unit	Contents	No. of Hours
I	**Indirect taxes** Indirect taxes–Meaning and Nature-Special features of Indirect Taxes – Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.	**12**
II	**Good and Service Tax Introduction** Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST- CGST- IGST-UTGST Types of Rates under GST –Taxes subsumed under State Goods and Services Tax Act 2017- Goods And Services Tax Network (GSTN). Taxes subsumed under Central Goods and Services Tax Act2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.	**12**
III	**Levy and Collection** Levy and Collection under SGST/CGST Acts - Concept of supply – Scope of Supply [Section 7 of CGST Act, 2017] - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services -Value of Taxable supply-Input Tax credit-Eligibility and conditions for taking in put credit – Reverse charge under the GST – Registration procedure under GST-Concept of e-way Bill-Filing of Returns.	**12**
IV	**Integrated GST** Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax-Determination of nature of Supply - Inter-State supply and Intra - State supply - zero-rated supply.	**12**

V	**Customs Laws in India** Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods -Remission on duty on lost, destroyed or abandoned goods - Customs duty drawback.	**12**
TOTAL		**60**
CO	**Course Outcomes**	
CO1	Explain indirect taxes and their role in revenue.	
CO2	Describe GST structure, rates, and key terms.	
CO3	Apply GST rules for levy, input credit, and compliance.	
CO4	Analyze IGST provisions for inter-state and zero-rated supplies.	
CO5	Understand customs duties, exemptions, and import/export procedures.	
Text Books		
1	A. S. Tanenbaum, "Computer Networks", 4th Edition, Prentice-Hall of India, 2008	
Reference Books		
1.	Indirect Taxes-V.S.Datey. Taxmann Publication (p) Ltd. NewDelhi	
2.	Indirect Taxes: GST and Customs Laws-R.Parameswaran and P.Viswanathan - Kavin Publications Coimbatore	
3	Hand book of GST – Law and practice - Gaurav Gupta	
4	Indirect Taxation-V.Balachandran. Sultan Chand &Co.New Delhi	

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

THIRD YEAR – SIXTH SEMESTER

ELECTIVE COURSE - HUMAN VALUES & BUSINESS ETHICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECR64	4	0	0	VI	3	4	50	50	100

Learning Objectives	
LO1	To introduce the concept of values and morals in personal and business life.
LO2	To explain ethical principles and decision-making in business situations.
LO3	To create awareness about ethics in government dealings and functional areas of business.
LO4	To understand ethical issues in production and quality standards.
LO5	To develop knowledge about legal norms and ethical practices for good business conduct.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Values** Introduction to Values – Values in society, politics, interpersonal relations, economics and business – Morals – Value and Vision Statements in organizations – Core organizational values.	12
II	**Business Ethics and Decision Making** Interpreting consequences and choosing the right – Freedom of choice, equality, justice and fairness in dealing with customers, society and environment – Application of values and ethics in business – Ethical decision-making models.	12
III	**Ethics in Government and Functional Areas of Business** Government interactions – Use and misuse of government incentives, subsidies and licenses – Tax evasion and avoidance – Ethics in Human Resource Management– Marketing ethics.	12
IV	**Ethics in Production and Intellectual Property Rights** Ethics in Production – Unauthorized copies/imitations – Quality Policy: Zero Defect – ISI, AGMARK, Hallmark – Patents, Copyrights and Trademarks – Post-sales services and consumer protection measures.	12
V	**Legal and Self-Imposed Ethical Norms** Legal and self-imposed norms for doing good business and earning	12

	goodwill – Corporate Code of Conduct – Handling customer complaints and grievance redressal mechanisms – Problems and case studies from consumer goods and service industries (Tourism, Travel, Telecommunication, Edible goods, Health sector).	
TOTAL		**60**

CO	**Course Outcomes**
CO1	Students will understand the importance of values and ethics in business and society.
CO2	Students will apply ethical principles in business decision-making.
CO3	Students will identify unethical practices in HR, marketing, and government interactions.
CO4	Students will recognize ethical issues related to production and quality standards.
CO5	Students will demonstrate responsible business behavior by following legal and ethical norms.

Reference book	
1	Colin M. Fisher and Alan Lovell, Business Ethics and Values, F.T. Prentice Hall, 2006.
2	G.P.Martin, Glenn Martin, Human Values and Ethics in the Workplace, 2010.

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

THIRD YEAR – SIXTH SEMESTER

ABILITY ENHANCEMENT COURSE - DESIGN THINKING

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UAEC61</td><td>2</td><td>0</td><td>0</td><td>VI</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
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	Learning Objectives
LO1	To recall and describe the key concepts, stages, and principles of Design Thinking.
LO2	To explain the importance of empathy, ideation, and prototyping in solving user-entered problems.
LO3	To apply Design Thinking methods such as brainstorming, empathy mapping, and SCAMPER to real-world problems.
LO4	To analyze user needs and problem statements using observation and structured frameworks.
LO5	To design innovative solutions and develop prototypes based on insights gained through the Design Thinking process.
Prerequisites:	

Unit	Contents	No. of Hours
I	**Introduction to Design Thinking** Introduction to Design Thinking, Essential Design Thinking Skills, Core Principles of Design Thinking, Foundations of Design Thinking, Building an Effective Design Thinking Team, Discussion of Problems from IT sector.	6
II	**Design Thinking Phases** Stages of Design Thinking, Role of observation in understanding product and process challenges, Preparation of AEIOU and other canvases with defined problem statement, Exploring Design Thinking innovations, Understanding the Role of Design Thinking in Product and Process Innovation, Double Diamond model and its applications.	6
III	**Design Thinking Techniques** Understanding, listening and Empathizing Techniques, Exploring observation methods, Utilizing a structured, open-ended approach for effective communication, Ideation Labs, Brainstorming techniques for idea generation, Applying innovation to foster creativity, Application of SCAMPER technique to support Problem Statement	6
IV	**Prototyping Methods** Methods and Tools for Design Thinking Practice; Empathize: Ask five why questions, Empathy map, storytelling, critical items diagram, mind map, journey map; Ideate: Brainstorming, 2x2 matrix, Need-Approach-Benefit-Competition (NABC)	6

	Methods; Prototype: Exploration map, Minimum Viable Product (MVP), Feasibility Testing, Viability Testing, A/B Testing, Sustainability Verification, Collect Feedback, Iterate and Improve, PDC canvas versioning	
V	**Case Studies** Quick-Commerce Applications – Food and Grocery Delivery (eg. Swiggy, Instamart), Uber, OLA, Rapido, E-Commerce Applications – Online Shopping (eg. Amazon), Online Publishing (eg. Canva), Online Ticket Booking (eg. BookMyShow), Fintech apps (eg. Google Pay, Razorpay etc.)	**6**
	TOTAL	**30**
CO	**Course Outcomes**	
CO1	Understand the fundamental principles and importance of Design Thinking in fostering innovation, ethics and its relevance.	
CO2	Apply systematic problem identification, problem framing, articulation, and problem-solving approaches in the context of Design Thinking	
CO3	Analyze and evaluate different tools and methodologies used in Design Thinking, such as observation, ethnographic research and mind mapping to gain insights into users' needs	
CO4	Develop and refine product concepts by preparing product development canvases (PDC) that consider product experience, functions, features, and sustainable development of the components	
CO5	Create a final working prototype for projects with limitations, documenting the functionality and features, viability, sustainability, scalability, cost and resource utilization for the product	
	Open-source software and websites	
1.	Google Workspace: Docs, Sheets and Slides	
2.	Google Jamboard	
3.	Mind-mapping tools: Wise mapping, Free plane, Semantik	
	Reference Books	
1.	Soni, Pavan. Design Your Thinking: The Mindsets, Tool sets and Skill Sets for Creative Problem-solving. Penguin Random House India Private Limited, 2020	
2.	Tim Brown, Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation, Harper Collins e-books (2009)	
3.	Liedtka, Jeanne, Randy Salzman, and Daisy Azer. Design thinking for the greater good: Innovation in the social sector. Columbia University Press, 2019	
4.	B. K. Chakravarthy, Design Technology and Innovation, SWAYAM NPTEL (Online)	

5.	B. K. Chakravarthy, Innovation by Design, SWAYAM NPTEL (Online)
6.	Nina Sabnani, Understanding Design, SWAYAM NPTEL (Online)

Note: Activities are to be performed in a team size of 3-4 students. Report is to be prepared based on these activities

1.	Brainstorm and explore various problems in IT field. Select an appropriate problem, draft a Problem Statement and get it approved for performing further activities.
2.	Design AEIOU canvas
3.	Design Empathy map

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	2	2	3
CO2	3	2	2	2	3	2
CO3	3	3	3	3	2	2
CO4	3	2	2	2	2	3
CO5	3	3	2	2	3	2
Weightage of course contributed to each PSO	15	12	11	11	12	12