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 (Professional Accounting)

B.Com (PA)

Programme Code: B.Com (PA)

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

B.Com (Professional Accounting)

- The **Learning Outcome–based Curriculum Framework (LOCF)** has been implemented for the **B.Com (Professional Accounting)** program is designed to equip students with in-depth knowledge of accounting principles, financial management, taxation, auditing, and business laws. It prepares students for professional careers such as Chartered Accountant (CA), Cost Accountant (CMA), Company Secretary (CS), and other finance-related roles.

Vision

- To empower students with a comprehensive understanding of professional accounting practices, fostering critical thinking, ethical leadership, and analytical skills, preparing them to excel as trusted accountants in a dynamic global economy.

Mission

- To provide high-quality, industry-relevant education in professional accounting, combining theoretical knowledge with practical experience.
- To cultivate a strong foundation in accounting principles, financial management, and business ethics.
- To equip students with the skills and competencies needed to succeed in the accounting profession of organizations worldwide.

Program Outcomes (POs)

The successful completion of the B.Com (PA) programme shall enable the students to:

PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself /himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
PO3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	**Problem solving:** **Capacity** to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	**Analytical reasoning**: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	**Research- related skills**: A sense of inquiry and capability for asking relevant/ appropriate questions, problem arising, synthesis inland articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation
PO7	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
PO8	**Scientific reasoning**: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	**Reflective thinking**: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO10	**Information/ digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO11	**Self-directed learning**: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.
PO12	**Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multi cultural society and interact respectfully with diverse groups.
PO13	**Moral and ethical awareness/reasoning**: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
PO14	**Leadership readiness/ qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	**Lifelong learning:** Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/ skill development/ reskilling.

Program Specific Outcomes (PSOs)

PSO1	**Placement:** To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.
PSO2	**Entrepreneur:** To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
PSO3	**Research and Development:** Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards growth and development.
PSO4	**Contribution to Business World:** To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
PSO5	**Contribution to the Society:** To contribute to the development of the society by collaborating with stakeholders for mutual benefit

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 [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**

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 [in Total]	11	14
Part-4	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-6 &7 (Discipline / Subject Specific)	2	2
	Value 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
	Internship / Industrial Visit / Field Visit	2	-
Part-4	Ability Enhancement Course	2	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	Ability Enhancement Course	2	2
Part-5	Extension Activity	1	-
		26	**30**

Total Credits: 144

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	6	6	6	6	4	2	30
Part V	-	-	-	-	-	1	1
Total	23	23	23	23	26	26	**144**

* 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.

Part I – Tamil / Other Languages
Part II - English
Part III – Core Papers, Electives and Project
Part IV – Environmental Studies, Value Based Education, Skill Enhancement Courses, Foundation Course and Internship
Part V – Extension Activity

Curriculum

<table>
<tr><th colspan="11">Semester–1</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>26UTL11</td><td>I</td><td rowspan="4">Language- I</td><td>Tamil–I</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>26UHI11</td><td>I</td><td>Hindi –I</td></tr>
<tr><td>26UMA11</td><td>I</td><td>Malayalam–I</td></tr>
<tr><td>26UFR11</td><td>I</td><td>French - I</td></tr>
<tr><td>26UEN11</td><td>II</td><td>Language- II</td><td>English–I</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>3</td></tr>
<tr><td>26UCPA11</td><td>III</td><td>Core- I</td><td>Financial Accounting – I</td><td>6</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UCPA12</td><td>III</td><td>Core -II</td><td>Principles of Management</td><td>5</td><td>3</td><td>50</td><td>50</td><td>100</td><td>4</td></tr>
<tr><td>26UEPA11</td><td rowspan="3">III</td><td rowspan="3">EC - I</td><td>Business Economics /</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>26UEPA12</td><td>Indian Economic Development</td></tr>
<tr><td>26UEPA13</td><td>Business Environment</td></tr>
<tr><td>26USPA11</td><td rowspan="2">IV</td><td rowspan="2">SEC - I</td><td>Digital Banking</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>26USPAP1</td><td>MS Office</td></tr>
<tr><td>26UFPA11</td><td>IV</td><td>FC - I</td><td>Foundation Course FC Fundamentals of Business Studies</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td>26UNPA11</td><td>IV</td><td>NME - I</td><td>Fundamentals of Accounting</td><td>2</td><td>2</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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<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>26UTL21</td><td>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>26UHI21</td><td>I</td><td>Hindi –II</td></tr>
<tr><td>26UMA21</td><td>I</td><td>Malayalam–II</td></tr>
<tr><td>26UFR21</td><td>I</td><td>French - II</td></tr>
<tr><td>26UEN21</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>26UCPA21</td><td>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>26UCPA22</td><td>III</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>26UEPA21</td><td rowspan="3">III</td><td rowspan="3">EC - II</td><td>International Economics</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>26UEPA22</td><td>Insurance and Risk Management</td></tr>
<tr><td>26UEPA23</td><td>Computer Application in Business</td></tr>
<tr><td>26USPA21</td><td>IV</td><td>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>26USPA22</td><td rowspan="2">IV</td><td rowspan="2">SEC - III</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>26USPA23</td><td>New venture Planning and Development</td></tr>
<tr><td>26UNPA21</td><td>IV</td><td>NME - II</td><td>Advertsing</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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Semester–3									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26UTL31	I	Language–I	Tamil–III	5	3	50	50	100	3
26UHI31	I		Hindi –III						
26UMA31	I		Malayalam– III						
26UFR31	I		French - III						
26UEN31	II	Language–II	English–III	5	3	50	50	100	3
26UCPA31	III	Core– V	Corporate Accounting - I	6	3	50	50	100	4
26UCPA32	III	Core –VI	Company Law	5	3	50	50	100	4
26UEPA31	III	EC - III	Business Mathematics and Statistics	3	3	50	50	100	3
26UEPA32			Working Capital Management						
26UEPA33			Spread sheet for Business						
26USPA31	IV	SEC - IV	Computerized Accounting System	2	3	50	50	100	2
26USPA32			Clearing and Forwarding in Import and Export						
26USPA31	IV	SEC – V	Goods and Service Tax	2	3	50	50	100	2
26UEVS31	IV	Common	Environmental Studies	2	2	50	50	100	2
Total				**30**				**800**	**23**

Semester–4									
Course Code	**Part**	**Course category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26UTL41	I	Language– I	Tamil–IV	5	3	50	50	100	3
26UHI41	I		Hindi –IV						
26UMA41	I		Malayalam–IV						
26UFR41	I		French - IV						
26UEN41	II	Language– II	English–IV	5	3	50	50	100	3
26UCPA41	III	Core– VII	Corporate Accounting - II	6	3	50	50	100	4
26UCPA42	III	Core –VIII	Principles of Marketing	5	3	50	50	100	4
26UEPA41	III	EC - IV	Operation Research	3	3	50	50	100	3
26UEPA42			Operation Management						
			R Programming						
26USPA41	IV	SEC –VI	Fundamentals of Fin tech	2	3	50	50	100	2
26USPA42			Filing of GST Returns						
26USPA4A	IV	SEC - VII	Logistics and Supply Chain Management	2	3	50	50	100	2
26UVBE41	V	VBE	Value Education	2	3	50	50	100	2
			Total	**30**				**800**	**23**

Semester-5									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in hrs.	**Max Marks**			
						CIA	**ESE**	**Total**	
26UCPA51	III	Core-IX	Cost Accounting	5	3	50	50	100	4
26UCPA52	III	Core -X	Banking Law & Practice	5	3	50	50	100	4
26UCPA53	III	Core -XI	Income Tax Law & Practice	5	3	50	50	100	4
26UCPA5P	III	Core -XII	Mini Project with Viva Voce	5	3	50	50	100	4
26UEPA51	III	Elective- V	Research Methodology	4	3	50	50	100	3
26UEPA52			Strategic Management						
26UEPA5A	III	Elective- VI	Entrepreneurship development	4	3	50	50	100	3
26UEPA5B			Human Resource Management						
26UFIK51	III	Internship	Internship/Industrial Visit/Field Visit/Knowledge Updation Activity	-	3	50	50	100	2
26UAEC51	IV	AEC	Empowered Vocational English	2	3	50	50	100	2
Total				**30**				**800**	**26**

Semester–6									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in hrs.	**Max Marks**			
						CIA	**ESE**	**Total**	
26UCPA61	III	Core– XIII	Special Accounts	5	3	50	50	100	4
26UCPA62	III	Core -XIV	Management Accounting	5	3	50	50	100	4
26UCPA63	III	Core -XV	Industrial Law	5	3	50	50	100	4
26UCPA6P	III	Core -XVI	Major Project with Viva voce	5	3	50	50	100	5
26UEPA61	III	Elective- VII	Auditing and Corporate Governance	4	3	50	50	100	3
26UEPA62			Business Taxation						
26UEPA63	III	Elective- VIII	Elements of E-Commerce	4	3	50	50	100	3
26UEPA64			Indian Accounting Standard						
26UAEC61	IV	AEC	Design Thinking	2	3	50	50	100	2
26UEA61	V	Common	Extension Activity	-		50	50	100	1
			Total	**30**				**800**	**26**
		Grand Total		**180**				**4800**	**144**

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 Updating 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 – 50 Marks, External – 50 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**	
26UTL11	I	Language- I	Tamil–I	5	3	50	50	100	3
26UHI11	I		Hindi –I						
26UMA11	I		Malayalam–I						
26UFR11	I		French - I						
26UEN11	II	Language- II	English–I	5	3	50	50	100	3
26UCPA11	III	Core- I	Financial Accounting – I	6	3	50	50	100	4
26UCPA12	III	Core -II	Principles of Management	5	3	50	50	100	4
26UEPA11	III	EC - I	Business Economics /	3	3	50	50	100	3
26UEPA12			Indian Economic Development						
26UEPA13			Business Environment						
26USPA11	IV	SEC - I	Digital Banking	2	3	50	50	100	2
26USPA12			MS Office						
26UFPA11	IV	FC - I	Foundation Course FC Fundamentals of Business Studies	2	2	50	50	100	2
26UNPA11	IV	NME - I	Fundamentals of Accounting	2	2	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
26UCPA11	**6**	0	0	I	**4**	**6**	**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	**18**
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.	**18**
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	**18**
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	**18**

	statements by Conversion method. Significance of single entry-Advantages and disadvantages of double entry system	
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	**18**
TOTAL		**90**
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.	
Textbooks		
➢	S.P. Jain and K.L. Narang Financial Accounting-I, Kalyani Publishers, New Delhi.	
➢	Shukla Grewal and Gupta,“ Advanced Accounts”,volume1,S.Chand and Sons, New Delhi.	
Reference Books		
➢	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
➢	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

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA12	**5**	0	0	I	**4**	**5**	**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	**15**
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.	**15**
III	**Organizing**	**15**

	Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization .	
IV	**Staffing** Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	**15**
V	**Directing** Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. **Co-ordination and Control** Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Management by Exception [MBE].	**15**
	TOTAL	**75**

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
	Textbooks
➢	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi
➢	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
	Reference Books
➢	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai

➢	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

ELECTIVE COURSE – I BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA11	**3**	0	0	I	**3**	**3**	**50**	**50**	**100**

Learning Objectives

LO1	To understand the approach to economic analysis.
LO2	To learn about the main factors that affect demand.
LO3	To understand the concept and key features of consumer behavior.
LO4	To learn the law of variable proportions.
LO5	To understand the purpose and importance of pricing policies.

Prerequisites:

Unit	Contents	No. of Hours
I	**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	**9**

	frontiers – Opportunity Cost – Accounting Profit and Economic Profit– Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle: Inflation, Depression, Recession, Recovery, Reflation and Deflation.	
II	**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- Meaning of Supply-Law of Supply	**9**
III	**Consumer Behaviour** Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility –Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Geffen Goods-Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference-Curve.	**9**
IV	**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 – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer's equilibrium	**9**
V	**Product Pricing** 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	**9**
TOTAL		**45**

CO	Course Outcomes
CO1	Explain the positive and negative ways of analyzing the economy.
CO2	Understand the main factors affecting demand forecasting.
CO3	Know the assumptions and importance of the indifference curve.
CO4	Describe internal and external economies of scale.
CO5	Understand and apply different methods of pricing.
	Textbooks
➢	H.L.Ahuja, Business Economics–Micro & Macro –Sultan Chand &Sons, New Delhi.
➢	C.M.Chaudhary, Business Economics-RBSAPublishers-Jaipur-03.
	Reference Books
➢	P.L. Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand&Sons, New Delhi.
➢	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

ELECTIVE COURSE – 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>26UEPA12</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>
<tr><th colspan="10">Learning Objectives</th></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><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Economic Development and Growth
Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.</td><td>9</td></tr>
<tr><td>II</td><td colspan="8">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>9</td></tr>
<tr><td>III</td><td colspan="8">National Income
Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare</td><td>9</td></tr>
<tr><td>IV</td><td colspan="8">Public Finance
Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public</td><td>9</td></tr>
</table>

	Expenditure -Classification and Cannons of Public Expenditure, Public Debt Need, Sources and Importance, Budget-Importance, Types of Deficit-Revenue, 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.
Textbooks	
➢	Dutt and Sundaram, Indian Economy, S. Chand, New Delhi
➢	V.K. Puri ,S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
Reference Books	
➢	Ghatak Subrata: Introduction to Development Economics , Rout ledge Publications, New Delhi.
➢	Sukumoy chakra varthy: Development Planning-Indian Experience, OUP ,New Delhi.

	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	3	2
CO3	3	2	3	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	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

ELECTIVE COURSE – I BUSINESS ENVIRONMENT

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA13	**3**	0	0	I	**3**	**3**	**50**	**50**	**100**

Learning Objectives

LO1	To analyze the interrelationship between the business environment and organizational practices.
LO2	To understand the political environment and its impact on business operations.
LO3	To examine the influence of social and cultural factors on business activities.
LO4	To understand the concepts and components of the economic environment affecting businesses.
LO5	To evaluate current trends in the global and technological environment and their impact on business performance.

Prerequisites:

Unit	**Contents**	**No. of Hours**
I	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.	**9**
II	Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business. Role of Political Environment in Business - Business in the Global Political Environment	**9**
III	Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business	**9**

	-Social Responsibilities of Business.	
IV	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 –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. Technology Policy Statement- Factors Affecting Technological Environment	**9**
	TOTAL	**45**

CO	Course Outcomes
CO1	Explain the relationship between the business environment and business operations.
CO2	Apply knowledge of the political environment to business decision-making and operations.
CO3	Analyze the various dimensions of the social and cultural environment influencing businesses.
CO4	Evaluate the key factors and indicators within the economic environment affecting business performance.
CO5	Develop strategies to leverage the technological environment for global business operations.
	Textbooks
➢	C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi
➢	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
	Reference Books
➢	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
➢	Shaikhsaleem, Business Environment, Pearson, New Delhi

	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

SKILL ENHANCEMENT COURSE (SEC-1) DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA11	**2**	0	0	I	**2**	**2**	**50**	**50**	**100**

Learning Objectives	
LO1	To Make aware the students with knowledge of Digital Banking Products.
LO2	To enable the students to understand the knowledge of Digital Payment System
LO3	To Communicate the students to understand the new concepts of Mobile and Internet Banking
LO4	To enables the students to have depth knowledge in point of sale terminals
LO5	To Perceive the ATM and cash deposit system

Prerequisites:

Unit	Contents	No. of Hours
I	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).	**6**
II	Overview of Domestic and Global Payment systems -RuPay and RuPay	**6**

	Secure -ImmediatePayment 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.	
III	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 – Blockchain Technology-Types-Crypto currency and Bitcoins	**6**
IV	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	**6**
V	Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer 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	**6**
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.
Textbooks	
➢	GordonE.&NatarajanS.2017BankingTheory,LawandPractice.24thRevisedEdition. Himalaya Publishing House, New Delhi.

➢	Ravindra Kumar andManishDeshpande.2016E-Banking.PacificBooksInternational,2016.
Reference Books	
➢	Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
➢	Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai

	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

SKILL ENHANCEMENT COURSE (SEC-2) MS OFFICE

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26USPA12	**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 Decrypa 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.
Textbooks	
➢	A First Course in computers BasedonWindows8andMSOffice2013) by Sanjay Saxena, Edition2015, Vikas Publishing House Pvt. Ltd. New Delhi.
➢	Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition2015, Kalyani Publishers Ludhiana
Reference Books	
➢	Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function Straight Publications USA
➢	Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai

	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

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.

FOUNDATION COURSE (FC) -FUNDAMENTALS OF INFORMATION TECHNOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UFPA11	2	0	0	I	2	2	50	50	100

Learning Objectives	
LO1	To make the students familiar with the basic concepts of commerce and Management Fields.
LO2	To encourage and motivate the Students for the commerce education.
LO3	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit	Contents	No. of Hours
I	**Introduction** Definition of Commerce - Importance's of Commerce –Meaning of barter system- Business –industry –trade –hindrances of trade-branches of Commerce.	6

II	**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.	**6**
III	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	**6**
IV	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 of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs	**6**
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.
Textbooks	
➢	Anoop Mathew, S. KavithaMurugeshan (2009), "Fundamental of Information Technology", Majestic Books.
➢	Alexis Leon, Mathews Leon," Fundamental of Information Technology", 2nd Edition
➢	S. K Bansal, "Fundamental of Information Technology".
Reference Books	
1.	Bhardwaj SushilPuneet Kumar, "Fundamental of Information Technology"
2.	GG WILKINSON, "Fundamentals of Information Technology", Wiley-Blackwell.
3.	A Ravichandran, "Fundamentals of Information Technology", Khanna Book Publishing

NON MAJOR ELECTIVE 1 (NME) - FUNDAMENTALS OF ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UNPA11	2	0	0	I	2	2	50	50	100

Learning Objectives		
LO1	To understand the basic concepts, principles, and conventions of accounting.	
LO2	To develop knowledge of the accounting cycle and classification of accounts.	
LO3	To acquire skills in journalizing, posting, and balancing ledger accounts.	
LO4	To understand the preparation of subsidiary books, trial balance, and rectification of errors.	
LO5	To enable students to prepare final accounts such as Trading Account and Profit & Loss Account	
Unit	Contents	**No. of Hours**
I	**Introduction** Need for Accounting – Definition – Objectives – Accounting Concepts and Conventions – Accounting Cycle - Classification of Accounts and its Rules.	**6**

II	**Book Keeping and Accounting** Double Entry, Book Keeping - Journalizing - Posting to Ledgers, Balancing of Ledger Accounts (including simple Problems).	**6**
III	**Subsidiary Books** Types of Subsidiary Books - Cash Book, Types of Cash Book (including simple Problems)	**6**
IV	**Trial Balance and Rectification of Errors:** Preparation of Trial balance - Errors – Meaning – Types of Errors – Rectification of Errors – Suspense Account (including Problems)	**6**
V	**V: Final Accounts:** Preparation of Final Accounts: Trading account – Profit and Loss.	**6**
	TOTAL	**30**
CO	**Course Outcomes**	
CO1	Explain the fundamental concepts and objectives of accounting.	
CO2	Apply the rules of debit and credit in recording business transactions.	
CO3	Prepare journal entries, ledger accounts, and subsidiary books accurately.	
CO4	Identify and rectify errors and prepare a trial balance.	
CO5	Prepare Trading Account and Profit & Loss Account to determine profit or loss.	
	Textbooks	
	R.L. Gupta & V.K. Gupta, Principles and Practice of Accounting, Sultan Chand	
	T. S. Reddy and A. Murthy - Financial Accounting, Margham Publications	
	Reference Books	
	S.P. Jain & K.L Narang, Accountancy - I Kalyani Publishers.	
	Arulanandam, Advanced Accountancy, Himalaya Publishers	

	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-2

Semester–2									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26UTL21	I	Language-I	Tamil–II	5	3	50	50	100	3
26UHI21	I		Hindi –II						
26UMA21	I		Malayalam–II						
26UFR21	I		French - II						
26UEN21	II	Language-II	English–II	5	3	50	50	100	3
26UCPA21	III	Core-III	Financial Accounting - II	6	3	50	50	100	4
26UCPA22	III	Core-IV	Business Law	5	3	50	50	100	4
26UEPA21	III	EC - II	International Economics	3	3	50	50	100	3
26UEPA22			Insurance and Risk Management						
26UEPA23			Computer Application in Business						
26USPA21	IV	SEC - II	Internet and its Applications	2	3	50	50	100	2
26USPA22	IV	SEC - III	Stock Market Operation	2	3	50	50	100	2
26USPA23			New venture Planning and Development						
26UNPA21	IV	NME - II	Advertising	2	3	50	50	100	2
			Total	**30**				**800**	**23**

FIRST YEAR - SEMESTER – II
CORE COURSE (CC-3) – FINANCIAL ACCOUNTING- II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA21	6	0	**0**	II	**4**	6	**50**	**50**	**100**

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 –	**18**

	Surplus Capital Method –Maximum Loss Method.	
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.

	Textbooks
➢	Radha swamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi
➢	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

CORE COURSE (CC-4) – BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA22	5	0	**0**	II	4	5	**50**	**50**	**100**

Learning Objectives

LO1	To understand the nature, objectives, and essentials of a valid contract under Mercantile Law.
LO2	o develop knowledge of the principles and performance of contracts.
LO3	To gain understanding of the rules and legal implications of contracts of Indemnity and Guarantee.
LO4	To acquire knowledge of the essentials and legal aspects of Bailment and Pledge.
LO5	To comprehend the provisions and key concepts related to the Sale of Goods.

Prerequisites:

Unit	Contents	No. of Hours
I	**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	**15**
II	**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	**15**

	for Non-Gratuitous Acts	
III	**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	15
IV	**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	15
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	**75**

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.

Textbooks

- N.D. Kapoor , Business Laws-Sultan Chand and Sons, New Delhi.
- MC Kuchhal & VivekKuchhal ,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

ELECTIVE COURSE (EC-2) – INTERNATIONAL ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA21	**3**	**0**	**0**	**II**	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To familiarize students with the concept of international trade and its underlying theories.
LO2	To develop a comprehensive understanding of the balance of trade and balance of payments and their economic implications.
LO3	To provide knowledge of foreign exchange rates and the related theoretical frameworks.
LO4	To enhance students' awareness of international monetary systems and the structure and functions of the IMF.
LO5	To introduce students to the roles and functions of international financial institutions.

Unit	Contents	No. of Hours
I	**Internal and International Trade** – Distinction - 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 price – Leon tiff Paradox - International trade and economic growth.	**9**

II	**Balance of Payments** – Components of Balance of Payments: Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payments Theory: Adjustment theory, Marshall Lerner mechanism - Balance of Trade – Terms of trade- Balance of Trade vs Balance of Payments- BOP Crisis and Management	**9**
III	**Foreign Exchange Rate**: Theories-Mint Parity Theory, Purchasing Power Parity Theory-Foreign Exchange Rate Policy: Fixed Exchange rate system, Floating Exchange rate System	**9**
IV	**International Monetary System:** Bretton Woods Conference – IMF Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending programme of IMF – SDRs – India and IMF	**9**
V	**International Financial Institutions:** IBRD, IFC, International Development Association (IDA) - Multilateral Investment Guarantee Agency (MIGA) International Centre for Settlement of Investment Disputes - Regional Development Financial Institution: ADB – IBRD Group-Partnerships with Regional Development Banks-Sovereign vs Non-Sovereign Lending	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Explain the concept of international trade and evaluate its key theories.
CO2	Examine the balance of trade and balance of payments and assess their economic effects.
CO3	Analyze the determination of foreign exchange rates and related theoretical frameworks.
CO4	Demonstrate understanding of international monetary systems and the structure of the IMF.
CO5	Illustrate the functions and operations of international financial institutions.

	Textbooks
➢	Anupama Tandon, International Economics, Kalyani Publishers, New Delhi
➢	DN Dwivedi, International Economics Theroy and Policy,Vikas Publishing, Noida

Reference Books	
1.	Charles Kindleberger's, International Economics, Richard DIrwin, Inc., US
2.	Paul R.Krugman, International Economics, Pearson, New Delhi

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

ELECTIVE COURSE (EC-2) – INSURANCE AND RISK MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA22	3	0	0	II	3	3	50	50	100

Learning Objectives		
LO1	To explain the concepts and principles of the contract of insurance.	
LO2	To analyze the fundamental concepts of life insurance.	
LO3	To evaluate the principles and practices of general insurance.	
LO4	To examine the provisions and regulatory framework of the Insurance Regulatory and Development Authority Act, 1999 (IRDA).	
LO5	To describe and apply the risk management process in business situations.	
Unit	**Contents**	**No. of Hours**

I	**Introduction to Insurance** Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	**9**
II	**Life Insurance** Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products – Traditional and Unit Linked Policies–Individual and Group Policies With and Without Profit Policies – Types of Life Insurance Policies-Pension and Annuities – Reinsurance – Double Insurance- Underwriting Process-Claim Settlement Procedure	**9**
III	**General Insurance** General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement	**9**
IV	**Risk Management** Risk Management–Objectives–Process–Identification and Evaluation of Potential Losses–Risk Reduction-Risk Transfer–Risk Financing -Level of Risk Management –Corporate Risk Management – Personal Risk Management.	**9**
V	**IRDA Act 1999** Insurance Regulatory and Development Authority(IRDA)1999– Introduction–Purpose, Duties, Powers and Functions of IRDA– Operations of IRDA – Insurance Policyholders' Protection under IRDA – Exposure/Prudential Norms - Summary Provisions of related Acts-Role of IRDAI in Product Approval-Insurance Ombudsman Scheme	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Explain the functioning of insurance and hedging mechanisms.
CO2	Analyze different types of insurance policies and their claim settlement procedures.
CO3	Demonstrate the process of settling claims under various types of general insurance.
CO4	Examine the protection and safeguards provided to insurance policyholders under

	IRDA regulations.
CO5	Assess the methods of risk evaluation and risk retention in insurance management.
Textbooks	
➢	Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
➢	Dr.N. Prema vathy–Elements of Insurance, Sri Vishnu Publications, Chennai.
Reference Books	
1.	John C.Hull, Risk Management and Financial Institutions (Wiley Finance), John wiley & sons, New Jersey.
2.	P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.

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

ELECTIVE COURSE (EC-2) – COMPUTER APPLICATION IN BUSINESS

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA22	**0**	**0**	**3**	**II**	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To demonstrate knowledge of key terminologies used in the operation of computer systems in a business environment.
LO2	To explain and utilize the basic features of a word processing package.

LO3	To develop and manage business applications using electronic spreadsheet software.	
LO4	To design and deliver effective PowerPoint presentations for business purposes.	
LO5	To compose and manage professional electronic mail communication in an automated office environment.	
Unit	**Contents**	**No. of Hours**
I	**Word Processing** Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	**9**
II	**Mail Merge** Tables-Inserting, Filling and Formatting a Table-Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	**9**
III	**Preparing Presentations** Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media–Design–Transition–Animation- Slideshow. Creating Business Presentations- Visual Communication	**9**
IV	**Spread sheet and its Business Applications** Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Data base, and Text Functions- Data Validation -Pivot Tables-Macros	**9**
V	**Creating Business Spreadsheet** Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters Correlation and Regression-Data Validation	**9**
	TOTAL	**45**
CO	**Course Outcomes**	
CO1	Recall and apply various techniques for working in MS Word.	

CO2	Prepare appropriate business documents using MS Word.
CO3	Create effective presentations for seminars and lectures.
CO4	Understand and utilize various tools available in MS Excel.
CO5	Apply MS Excel tools in different business areas such as Finance, Human Resources, and Statistics.
Textbooks	
➢	RParameswaran,ComputerApplicationinBusiness-S.ChandPublishing,UP.
➢	Dr. Sandeep Srivastava,Er.Meera Goyal,Computer Applications In Business-SBPD Publications, UP.
Reference Books	
1.	Gupta,Swati, Office Automation System, Lap Lambert Academic Publication. USA
2.	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", TataMcGraw Hill, Noida.

List of Practical

1) Write a business letter by using the features viz., auto correct, auto text ,bullets, numbering, and paragraph formatting.

2) Use the template in word document with features of page formatting, header and footer, and effective use of find and replace option.

3) Printing personalized post cards or newsletters for mailing to customers, based on their interests or purchase behavior.

4) Creating purchase orders addressed to different Suppliers with unique details such as quantities, product descriptions, prices, and demo video.

5) Prepare the slides by using different fonts, inserting images and tables and media designs.

6) Create a business presentation to enhance its quality with transition and animation.

7) Sending personalized invitations to the events like business conferences, seminars, webinars, or company events by merging attendee names, event details, and dates.

8) Print a project report involving multiple spread sheets organizing charts and graphs.

9. Sorting data in ascending or descending order ,sorting by multiple columns and applying rules for highlighting specific data (e.g., highlighting values above a threshold, using color scales).

10. Create a spreadsheet in the areas of payroll statement, and c

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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA21	2	0	0	II	2	2	50	50	100

Learning Objectives	
LO1	Understand the basics of the Internet and how computers connect to it.
LO2	Learn how to use email, send files, and secure messages.
LO3	Know about online chatting, mailing lists, newsgroups, and video conferencing
LO4	Understand web concepts, URLs, and how to use web browsers.
LO5	Learn to search and use websites for news, shopping, entertainment, health, and education.

Unit	Contents	No. of Hours
I	**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.	6

II	**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	**6**
III	**Internet Services** Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup-Concepts – Reading Usenet Newsgroups – Video Conferencing.	**6**
IV	**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.	**6**
V	**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 Communities, Health and Medicine, Religion and Spirituality-E-learning Resources-Social Media as Information Source.	**6**
	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.

	Textbooks
➢	Alexis Leon and Mathews Leon-Internet for everyone, Leon Tech world, Chennai, India, 2000.
➢	KamleshN.Agarwal–BusinessontheNet,McMillanIndiaLtd.,2002
➢	Kamlesh N. Agarwal & Prateek A. Agarwal–Web the Net–An introduction to

	Wireless application protocal, McMillan India Ltd., 2002
Reference Books	
1.	. Douglas E.Commer- 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

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

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26USPA22	**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	**Dematerializations** ConceptandSignificance;RoleofDepositoriesandCustodianofSecuritiesin 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.
Textbooks	
➢	Gordon,E.,& NatarajanK.2019.FinancialMarketsandServices.NewDelhi: Himalaya Publishing House. New Delhi
➢	Benjamin, G.1949.The Intelligent Investor. New York: Harper Publishing.
➢	Dalton,J.M.2001.HowTheStockMarketWorks?NewYork: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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA23	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	6

	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 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

Textbooks	
➢	Allen, K.R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
➢	Barringer, B.R.,&Ireland, R.D.(2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
➢	Kuratko,D.F.,&Rao,T.V.(2012).Entrepreneurship: ASouth-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

NON MAJOR ELECTIVE 2 (NME) – ADVERTISING

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UNPA21	2	0	0	II	2	2	**50**	**50**	100

Learning Objectives	
LO1	To understand the basic concepts, features, and functions of advertising.
LO2	To develop knowledge about advertising objectives and budgeting methods.
LO3	To familiarize students with advertising approaches such as AIDA and DAGMAR.
LO4	To provide an understanding of advertising media, media selection, and classifications of advertising.
LO5	To examine internet advertising and analyze the role and impact of advertising in the Indian economy.

Unit	**Contents**	**No. of Hours**
I	**Advertising**: Meaning, Features, Functions; Setting of Advertising objectives; Advertising Budget;	6
II	**Approaches of Advertising** - DAGMAR (defining Advertising Goals for Measured Advertising Results), AIDA (Attention, Interest, Desire	6

	and Action)	
III	**Advertising Media**: Media Types & its Evolution, Characteristics, Advantages, Disadvantages, Factors Affecting Media Choice;	6
IV	**Various classifications of Advertising** - Primary Demand & Selective Demand - Commercial & Non-commercial ad- Classify & D - Consumer & Business advertisements - Cooperative advertisements	6
V	**Internet Advertising** - Meaning, Components, Advantages, Limitations, Types of Internet Advertising- Role of Advertising in the Indian economy, Impact of advertising on the Indi	6
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Explain the meaning, objectives, and functions of advertising.
CO2	Apply advertising models like AIDA and DAGMAR in planning campaigns
CO3	Evaluate different media types and select appropriate media based on objectives.
CO4	Classify various types of advertisements and differentiate between them.
CO5	Analyze the growth of internet advertising and assess the impact of advertising on the Indian economy.

Textbooks	
1	Philip R Cateora and John L Graham, International Marketing_Irwin McGraw Hil
2	Philip Kotler and Eduardo L Roberto, Social marketing strategies for changing public behaviour- The free Press-1989.
3	Jib Fowles, Advertising and popular culture-Sage Publications 1996 Mary Cross, Advertising and Culture-Prentice Hall 2001

Reference Books	
1	William F Arens and Courtland L Bovee, Contemporary Advertising-Irwin 1994.

	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**		
26UTL31	I	Language–I	Tamil–III	5	3	50	50	100		3
26UHI31	I		Hindi –III							
26UMA31	I		Malayalam– III							
26UFR31	I		French - III							
26UEN31	II	Language–II	English–III	5	3	50	50	100		3
26UCPA31	III	Core– V	Corporate Accounting - I	6	3	50	50	100		4
26UCPA32	III	Core –VI	Company Law	5	3	50	50	100		4
26UEPA31	III	EC - III	Business Mathematics and Statistics	3	3	50	50	100		3
26UEPA32			Working Capital Management							
26UEPA33			Spread sheet for Business							
26USPA31	IV	SEC - IV	Computerized Accounting System	2	3	50	50	100		2
26USPA32			Clearing and Forwarding in Import and Export							
26USPA31	IV	SEC – V	Goods and Service Tax	2	3	50	50	100		2
26UEVS31	IV	Common	Environmental Studies	2	2	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>26UCPA31</td><td>6</td><td>0</td><td>0</td><td>III</td><td>4</td><td>6</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

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	**18**
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.	**18**
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	**18**

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	**18**
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, IndAS –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)	**18**
	TOTAL	**90**

CO	**Course Outcomes**
CO1	Calculate the underwriters' responsibility and prepare and account for different entries that must be passed in the event of an issue, feature, or reissue of shares.
CO2	Evaluate how preference shares and debentures are issued and redeemed in accounting.
CO3	Create financial statements using the appropriate accounting procedures.
CO4	Determine the value of shares and goodwill using various techniques and evaluate their relevance.

	Textbooks
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

CORE – VI: COMPANY LAW

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UCPA31	**5**	0	0	III	**4**	**5**	**50**	**50**	**100**

Learning Objectives

LO1	To be familiar with the Companies Act of 2013 and Company Law of 1956
LO2	To comprehend the process of establishing a business
LO3	To comprehend the meeting and resolution requirements
LO4	To become familiar with the process for selecting and dismissing directors
LO5	To become acquainted with the different winding up modes

Prerequisites:

Unit	**Contents**	**No. of Hours**
I	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	**15**

	– Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	
II	**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.	**15**
III	**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	**15**
IV	**Management & Administration** Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party 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.	**15**
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.
CO4	Examine the methods of winding up
Textbooks	
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,CompanyLaw,VijayNicholeImprintsLimited,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

ELECTIVE COURSE – III BUSINESS MATHEMATICS AND STATISTICS

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA31	**3**	0	0	III	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To teach the fundamentals of proportion, ratio, indexes, and proportions
LO2	Acquire knowledge of mathematical, geometric, and harmonic progressions as well as simple and compound interest.
LO3	To become acquainted with their central tendency measurements
LO4	Using the correlation coefficient to conceptualize
LO5	To learn about time series analysis
Prerequisites:	

Unit	**Contents**	**No. of**

		Hours
I	Ratio Ratio - Indices – types - positive indices – law of indices – negative indices – zero and utility indices – fractional indices. Logarithms – definition – property of logarithms – law of logarithms – common logarithm.	**9**
II	**Interest and Annuity** Banker's Discount– Simple and Compound Interest Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	**9**
III	**Business Statistics Measures of Central Tendency** Arithmetic Mean, Geometric Mean - Harmonic Mean - Median - Quartile – Decile – Percentiles - Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.	**9**
IV	**Correlation and Regression** Correlation -Types of Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients - Difference between Correlation and Regression	**9**
V	**Time Series Analysis and Index Numbers** Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index- Components of Time Series	**9**
TOTAL		**45**
CO	**Course Outcomes**	
CO1	Learn the fundamentals of proportion, ratio, indexes, and logarithms.	
CO2	Learn how to calculate arithmetic, geometric, and harmonic progressions as well as simple and compound interest.	
CO3	Identify the various central tendency measures.	
CO4	Determine the regression coefficient and correlation.	
CO5	Evaluate issues with time series analysis	
Textbooks		
➢	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai	

➢	Asim KumarManna, Business Mathematics &Statistics, Mc Grawhill education, Noida
	Reference Book
➢	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, NewYork
➢	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover

	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

ELECTIVE COURSE – III WORKING CAPITAL MANAGEMENT

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA32	**3**	0	0	III	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To explain working capital and interpret the cash conversion cycle
LO2	To know whether the company maintain a large size of inventory for efficient and smooth manufacturing and sales activities.
LO3	To prepare a cash budget and comment on it
LO4	To evaluate the elements of credit policy analysis
LO5	To determine the Economic Ordering Quantity and describe inventory management approaches

Prerequisites:

Unit	**Contents**	**No. of Hours**
I	Working Capital Meaning – Types of Working Capital - Importance	**9**

	of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital-Gross Working Capital vs Net Working Capital	
II	Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach- Cost of Financing and Its Impact on Firm Value	**9**
III	Cash Management Importance – Factors Influencing Cash Balance–Motives of Holding Cash - Determining Optimum Cash Balance – Cash Budgeting - Controlling and Monitoring Collection and Disbursements. - Cash Management Models – Baumol Model and Miller-Orr Model.	**9**
IV	Overview of Receivables Management – Significance – Elements of Credit Policy Variables - Credit Standards - Credit period - Cash discount and Collection efforts - Credit Evaluation - Control of Receivables - Costs and Benefits of Maintaining Receivables	**9**
V	Components of Inventory - Benefits of Holding Inventory - Importance of Inventory Management -Techniques for Managing Inventory - Economic Order Quantity(EOQ) Analysis of Investment in Inventory -Selective Inventory Control - ABC, VED and FSN Analysis.	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Determine the elements that affect the amount of working capital needed.
CO2	Categorize the methods used to finance current assets.
CO3	Assess the significance of cash budgeting and management.
CO4	Create the credit policy review and receivables management.
CO5	Talk about inventory management, EOQ, ABC, VED, and FSN analysis techniques.

Textbooks	
➢	V.K.Bhalla, Working Capital Management, S Chand, New Delhi
➢	Dr.Periyaswamy, Working Capital Management, Himalaya Publishing House

	Mumbai
	Reference Book
➢	Dr.R.P.Rustagi, Working Capital Management, Taxmann's, New Delhi
➢	Dr.AMurthy, Working Capital Management, Margham Publications, Chennai

	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

ELECTIVE COURSE – III SPREAD SHEET FOR BUSINESS

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA33	**3**	0	0	III	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To introduce students to Excel as an important tool in business applications
LO2	To familiarize them with the features and functions of a spread sheet.
LO3	To understand the concepts of accounting, reporting and analysis using spread Sheet
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference
LO5	To develop various applications using MS-Excel.
Prerequisites:	

Unit	**Contents**	**No. of Hours**
I	Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table,	**9**

	Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates	
II	Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE)- Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR,NOT, IF, TRUE; Text Functions: UPPER, LOWER ,LEFT, RIGHT, TRIM,T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions	**9**
III	Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis- Measures of Dispersion: Range, Quartile Deviation, Mean Deviation	**9**
IV	Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions	**9**
V	Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Exce	**9**
TOTAL		**45**

CO	**Course Outcomes**
CO1	Develop And Apply Fundamental Spread Sheet Skills.
CO2	Understanding Various Tools Used In Ms-Excel.
CO3	Knowledge On Various Statistical Tests In Ms-Excel.
CO4	Demonstrate Proficiency In Using Complex Spread Sheet Tools Such As Formulas And Functions.
CO5	Develop Trending Application Using MS-Excel

Textbooks	
➢	John Walkenbach, MS Excel Bible, Wiley Publication, New Jersey, USA
➢	Ramesh Bangia, Learning Microsoft Excel 202013, Khanna Book Publishing Bangalore.

	Reference Book
➢	Wayne L Winston, Microsoft Excel
➢	Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.

List of Practical:

1) Enter the text, numbers, and dates, adjusting column widths, formatting cells-bold, italic, underline, changing fonts, and applying borders and background colors.
2) Using A VERAGEIF, A VERAGEIFS, COUNTIF, COUNTIFS, STDEV, VAR, IF, AND, OR, NOT to construct a database.
3) Create and customizing Pivot Tables by changing field settings, grouping data, filtering and sorting.
4) Draft are port based on Financial, Logical and Text Functions.
5) Analyse the data with a Statistical Functions of frequency distribution, Skewness, and Correlation.
6) Use these statistical tools of F Test, Z Test, and Chi-Square test in analyzing the data.
7) Apply the Look up functions of H look up, V lookup, INDEX, and MATCH in spreadsheet.
8) Practice of exercises based on statistical Date & Time, and Reference Functions.
9) Creating Drop Down Lists using Data Validation to create lists for cells, and setting customer or messages for invalid inputs.
10) Apply the NPV, IRR, FV, PV functions for financial forecasting and analysis.
11) Record the simple macros to automate repetitive tasks.
12) Writing basic VBA scripts for advanced automation.
13) Compare different financial or operational scenarios using spreadsheets.

Note: 100% Practical for External

***Marks: Internal 50 & External 50**
Internal: 50 Marks
External: 50 Marks **(Practical only)**

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.
Practical mark shall be awarded as below:

i)	Record Note	10 marks
ii)	Procedure writing	10*2=20 marks
iii)	Debugging	5*2=10 marks
iv)	Result	5*2=10 marks
	Total	**50 marks**

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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA31	**0**	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

Textbooks

➢	RizwanAhamedP.2018, Tally ERP 9MarghamPublications, Chennai

Reference Books

	PalanivelS.2018Tallyaccountingsoftware, Margham Publications, Chennai
	MichaelJardon,2018ComputerAccounting, Osborne Books Ltd, New Delhi

List of Practical:

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

Note:100%PracticalforExternal

***Marks: Internal 50 & External 50**
Internal: 50 Marks
External: 50 Marks **(Practical only)**

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.
Practical mark shall be awarded as below:

v)	Record Note	10 marks
vi)	Procedure writing	10*2=20 marks
vii)	Debugging	5*2=10 marks
viii)	Result	5*2=10 marks
	Total	**50 marks**

b) Practicalexaminationshouldbeconductedbybothinternalandexternalexaminers

	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

SKILL ENHANCEMENT COURSE (SEC-4) – CLEARING AND FORWARDING IN EXPORT AND IMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA32	**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

Textbooks

- Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
- Natarajan L 2022, Import and Export Procedure (Import Management) ,Margham Publications, Chennai.

Reference Books

- 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

SKILL ENHANCEMENT COURSE (SEC-5) – GOODS AND SERVICE TAX

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA32	**2**	0	0	III	**2**	**2**	**50**	**50**	**100**

Learning Objectives

LO1	Understand the fundamentals and need for GST in India.
LO2	Learn the structure and components of GST (CGST, SGST, IGST).
LO3	Gain knowledge of GST registration procedures and compliance.
LO4	Understand Input Tax Credit (ITC) and its utilization.
LO5	Develop skills in GST return filing, payment, refund, and assessment.

Prerequisites:

Unit	Contents	No. of Hours
I	**GOODS AND SERVICE TAX** Indirect Tax-Problems of Indirect Tax- Need for introduction to Goods and Service Tax- Commodities kept out the preview of GST- Others Indirect Taxes	**6**
II	**GST STRUCTURE CGST-SGST-IGST**-Futures- Exemption - Schemes-Composition Scheme-Ordinary Scheme -GST Structured Rates	**6**
III	**GST REGISTRATION PROCESS GST** processing Registration- Types - Compulsory Registration- Cancellation	**6**

IV	**INPUT TAX CREDIT** Input Tax Credit -Adjustment of Credit Note and Debit Note- Problems of Input Tax Credit	**6**
V	**RETURNS PAYMENT REFUND PROCESS AND ASSESSMENT** Process of Return Filling- Types of Return- E- Ledger and E- Payment process of GST- Assessment Methods- Refund under GST- Refund under Special Occasion - Authority of GST	**6**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Explain the concepts, features, and benefits of GST.
CO2	Apply GST registration and compliance procedures correctly.
CO3	Calculate and utilize Input Tax Credit effectively.
CO4	Prepare and file GST returns and process GST payments.
CO5	Analyze GST assessment, refund procedures, and related authorities.

Textbooks

- BalachandranV.,2024, IndirectTaxes,SultanChandandSons,New Delhi
- SatrangiG.,GoodsandServicesTaxPreceptandPractice2024, Centax Publications, New Delhi

Reference Books

- AnjaliAgarwal, 2024,GoodsandServiceTax,NewCenturyPublications,NewDelhi

	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

COMMON - ENVIRONMENTAL STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEVS31	**2**	0	0	III	**2**	**2**	**50**	**50**	**100**

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES (6 Hours)

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.

UNIT II: ECOSYSTEMS (6 Hours)

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.

UNIT III: BIODIVERSITY AND ITS CONSERVATION (6 Hours)

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.

UNIT IV: ENVIRONMENTAL POLLUTION (6 Hours)

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.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT (6 Hours)

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

REFERENCES:

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.

Semester-4

Semester–4									
Course Code	**Part**	**Course category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26UTL41	I	Language– I	Tamil–IV	5	3	50	50	100	3
26UHI41	I		Hindi –IV						
26UMA41	I		Malayalam–IV						
26UFR41	I		French - IV						
26UEN41	II	Language– II	English–IV	5	3	50	50	100	3
26UCPA41	III	Core– VII	Corporate Accounting - II	6	3	50	50	100	4
26UCPA42	III	Core –VIII	Principles of Marketing	5	3	50	50	100	4
26UEPA41	III	EC - IV	Operation Research	3	3	50	50	100	3
			Operation Management						
26UEPA42			R Programming						
26USPA41	IV	SEC –VI	Fundamentals of Fin tech	2	3	50	50	100	2
26USPA42			Filing of GST Returns						
26USPA4A	IV	SEC - VII	Logistics and Supply Chain Management	2	3	50	50	100	2
26UVBE41	V	VBE	Value 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>26UCPA41</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>
</table>

<table>
<tr><th colspan="3">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="2">To understand the various forms of internal and external reconstruction and amalgamation</td></tr>
<tr><td>LO2</td><td colspan="2">To be aware of financial companies' final statements</td></tr>
<tr><td>LO3</td><td colspan="2">To comprehend how insurance company accounts are treated in accounting</td></tr>
<tr><td>LO4</td><td colspan="2">To comprehend the steps involved in creating a consolidated balance sheet</td></tr>
<tr><td>LO5</td><td colspan="2">To gain knowledge about how to wind up a business</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>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>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>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>
</table>

IV	**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).	**18**
V	**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 Remuneration - Liquidator's Final Statement of Accounts.	**18**
	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

	Textbooks
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S. Raman and Dr.M.A.ArulAnandam, AdvancedAccountancy,Vol.II, Himalaya PublishingHouse,Mumbai.

	Reference Books
1	B.Raman,CorporateAccounting,Taxmann,NewDelhi
2	M.C.Shukla,AdvancedAccounting,S.Chand,NewDelhi

	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

CORE COURSE (CC-8) – PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA41	**5**	0	0	IV	**4**	**5**	**50**	**50**	**100**

Learning Objectives

LO1	To understand the idea and purposes of marketing
LO2	To see how crucial market segmentation is
LO3	To look at the phases involved in developing a new product
LO4	To learn about the different forms of advertising
LO5	To examine the state of the world market

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Marketing** Meaning – Definition and Functions of Marketing– Evolution of Marketing Concepts – Marketing Environment – Micro and Macro Environment-Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.	**15**
II	**Market Segmentation** Meaning and definition – 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	**15**
III	**Product& Price** Marketing Mix—anoverviewof4P'sofMarketingMix–Product– Introduction to Stages of New Product Development–Product Standardization vs Customization-Product Life Cycle—Pricing–Policies Objectives–Factors Influencing Pricing–Kinds of Pricing	**15**

IV	**Promotions and Distributions** Elements of promotion – Advertising – 0bjectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion–Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.	**15**
V	**Competitive Analysis and Strategies** Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing – E-Tailing – CRM – Market Research – MIS and Marketing Regulation.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Develop an understanding of 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

	Textbooks
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.

	Reference Books
1	Prof Kavita Sharma, Dr.SwatiAgarwal, Principles of Marketing Book, Taxmann, New Delhi
2	Baker M, Marketing Management and Strategy, Macmillan Business, Bloombury Publishing, India

	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

ELECTIVE COURSE – IV OPERATION RESEARCH

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA41	**3**	0	0	IV	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To familiarize the students with linear programming and operations research.
LO2	To educate people on assignment issues and transportation.
LO3	To familiarize oneself with simulation and game theory.
LO4	To cultivate skills in inventory management and analysis through a variety of methods.
LO5	To learn more about network analysis.

Prerequisites:

Unit	**Contents**	**No. of Hours**
I	**Introduction to Operations Research and Linear Programming Problem** Operation research – Origin and development – Role in decision making Phases and approaches to OR- Linear programming problem – Applications and limitations - Formulation of LPP – Optimal Solution to LPP-	**9**
II	**Transportation and Assignment problem** Transportation Problem – methods - Northwest corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods- Assignment problem	**9**
III	**Game Theory and Simulation** Game Theory- different strategies followed by the players in a game –Optimal strategies of a game using maxi-min criterion- Dominance property - Graphical method – Simulation – Types of simulation	**9**
IV	**Inventory Management** Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period	**9**

	probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP)	
V	**Network Analysis** Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.-Rules for Network Construction -Variance and Standard Deviation of Project Duration	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Frame a linear programming problem for quantitative decisions in business planning.
CO2	Optimise economic factors by applying transportation and assignment problems.
CO3	Apply the concept of game the organ simulation for optimal decision making.
CO4	Analyse and manage inventories to meet the changes in market demand.
CO5	Construct networks including PERT, CPM for strategic management of business projects
	Textbooks
➢	V.K .Kappor, "Operations Research- Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
➢	Anand Sharma, Operation Research ,Himalaya Publishing House, 2014, Mumbai
	Reference Books
➢	S.P.Gupta, “Statistical Methods”, S.Chand & Sons Publisher, New Delhi. 2019
➢	Sarangi, S K Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai

	PO 1	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PSO 1**	**PSO 2**	**PSO 3**
CO1	3	2	2	2	1	2	2	2	2	1	2
CO2	3	2	1	2	1	2	1	2	2	1	2
CO3	3	2	3	3	3	2	2	2	2	2	2
CO4	3	2	2	3	3	2	3	2	2	3	2
CO5	3	2	2	3	3	2	2	2	2	3	2

TOTAL	15	10	10	13	11	10	10	10	10	10	10
AVERAGE	3	2	2	2.6	2.2	2	2	2	2	2	2

ELECTIVE COURSE – IV OPERATION MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA42	3	0	0	IV	3	3	50	50	100

Learning Objectives

LO1	To explain the basic concepts of Operations Management and students make use of it
LO2	To examine the types of manufacturing layout facilities
LO3	To provide classification of inventory controls
LO4	To describe the work measurement and analysis for quality control
LO5	To assist knowledge for service operations management

Prerequisites:

Unit	Contents	No. of Hours
I	Introduction: Nature and Scope of Operations Management. Production design & Process planning: Plant location: Factors to be considered in Plant Location – Plant Location Trends - Production Design & Process Planning	9
II	Layout of Manufacturing Facilities: Principles of a Good Layout– Layout Factors –Basic Types of Layout– Service Facilities. - Material Handling & Space Utilization	9
III	Production and Inventory Control: Basic types of production – Basic Inventory Models – Economic Order Quantity, Economic Batch Quantity – Reorder point – Safety stock – Classification and Codification of stock –ABC classification – Procedure for Stock Control, Materials Requirement Planning (MRP) JIT.	9
IV	Methods Analysis and Work Measurement: Methods Study Procedures – The Purpose of Time Study – Stopwatch Time Study – Performance Rating – Allowance Factors – Standard Time – Work Sampling Technique. Quality Control: Purposes of Inspection and Quality Control – Acceptance Sampling by Variables and Attributes – Control Charts	9

V	Service Operations Management: Introduction – Types of Service – Service Encounter –Service Facility Location – Service Processes and Service Delivery. -Core Concepts of Service Operations	**9**
TOTAL		**45**

CO	**Course Outcomes**
CO1	Learning operations management techniques that could apply to real world problems
CO2	Insist on the principle and factors relating to layout
CO3	Elaborate the key concepts in production and inventory control management
CO4	Letting students apply their relevant operations management technique to the correct situation
CO5	Explain the key aspects of operations management decision making
Textbooks	
➢	Chary,S.N.,Production and Operations Management, 5thEdition, Tata Mc Graw Hill, 2012, NewYork.
➢	PanneerselvamR. ,Production and Operations Management, 3rd Edition, PHI Learning, 2012. New Delhi
Reference Books	
➢	Srinivasan G,Quantitative Models in Operations and Supply Chain Management, PHI Learning Pvt. Ltd, New Delhi
➢	Lee Krajewski, Larry P Ritzman., Manoj K Malhotra & Samir K Srivastav, Operations Management, 9thEdition, Pearson, 2011, 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

ELECTIVE COURSE – IV R-PROGRAMMING

<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>26UEPA43</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">Learn basic commands using vector and string manipulation.</td></tr>
<tr><td>LO2</td><td colspan="9">Create and apply concatenation function and learn how to read data from files</td></tr>
<tr><td>LO3</td><td colspan="9">Understand and apply modes, factors and Matrices</td></tr>
<tr><td>LO4</td><td colspan="9">Apply control statements, repetitive execution for loops, repeat and while.</td></tr>
<tr><td>LO5</td><td colspan="9">Use skill to create High-Level Plotting commands with graphics parameters.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	Introduction-The R Environment-Related Software and Documentation-R and Statistics-R and The Window System-Using R Interactively – Functions and Features – R Commands – Recall and Correction of Previous Commands Executing Commands from or Diverting Output to a File. Simple Manipulations, Numbers and Vectors: Vectors and Assignment-Vector Arithmetic- Generating Regular Sequences-Character Vectors – Index Vector-Selecting	9
II	Objects, Modes and Attributes: Intrinsic Attributes- Mode and Length- Changing The Length of an Object-Getting and Setting Attributes – The Class of an Object Ordered and Unordered Factors: The Functions T apply () and Ragged Arrays Ordered Factor, Arrays and Matrices: Array Indexing – Subsection of an Arrays - Index Matrices- The Array () Function- Mixed Vector and Array Arithmetic – The Recycling Rule- The Outer Product of Two Arrays Generalize Transpose of an Array- Matrix Facilities- Matrix Multiplication.	9
III	Lists- Constructing and Modifying Lists – Concatenation – Data Frames– Making Data Frames Attach and DE attach – Working with Data Frames. Reading Data from Files: The Scan Function Accessing Built-In Datasets- Loading Data from Other R Packages	9

IV	Grouped Expressions - Control Statements- Conditional Execution If Statements Repetitive Execution for Loops, Repeat and While - Structure of a Program-Variables, Constants and Data Types	**9**
V	High-Level Plotting Commands-The PlotFunction Displaying Multivariate Data- Display Graphics- Arguments to High Level Plotting Functions – Low Level Plotting Commands- Mathematical Annotation-Hersley Vector Fonts-Interacting with Graphics-Using Graphics Parameters-Graphics Parameters List .	**9**
TOTAL		**45**

CO	**Course Outcomes**
CO1	Understand and use the R environment for executing commands and managing outputs.
CO2	Create and manipulate vectors, matrices, arrays, lists, and data frames in R.
CO3	Apply control statements and functions to develop basic R programs.
CO4	Import, manage, and analyze data from files and packages
CO5	Generate and customize data visualizations using R graphics functions.
Textbooks	
➢	Beginner’s guide for Data Analysis using RProgramming by Dr. Jeeva Jose.
➢	Dunlop,Dorothy D.,and Ajit C.Tamhane. Statistics and data analysis: from element aristo intermediate. Prentice Hall, 2000.
Reference Books	
➢	John Verzani, simple R– Using R for Introductory Statistics, CRC Press, Taylor & Francis Group, 2005.
➢	Mark Gardener, “Beginning R-The Statistical Programming Language”, John Wiley & Sons.

	PO1	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PSO1**	**PSO2**	**PSO3**
CO1	3	2	2	3	3	2	2	2	2	3	2
CO2	3	3	3	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3	2

CO4	3	3	3	3	3	3	3	3	3	3	2
CO5	3	2	2	3	3	2	2	2	2	3	3
TOTAL	15	13	13	15	15	13	13	13	13	15	12
AVERAGE	3	2.6	2.6	3	3	2.6	2.6	2.6	2.6	3	2.4

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA41	**2**	0	0	IV	**2**	**2**	**50**	**50**	**100**

Learning Objectives

LO1	To educate the students to introduce Fin tech
LO2	To gain knowledge in Financial Technology and Digital payments
LO3	To acquire knowledge in Crypto currencies
LO4	To know the knowledge in Block chAin Technology
LO5	To understand the effects off in techno various sectors

Prerequisites:

Unit	Contents	No. of Hours
I	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	**06**
II	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.	**06**
III	Crypto currencies – features - benefits - disadvantages- Outline of crypto currency – types- wallet - Legal and Regulatory Implications - legal position	**06**

	of crypto currencies in India - Impact on crypto currencies -Centralized and Decentralized Exchanges-Risks associated with exchanges	
IV	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	**06**
V	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, Europe, Southeast Asia / Australia and Africa	**06**
	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	
	Textbooks	
➢	Dheenadhayalan Vand Vijay C,2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai	
➢	Sanjay Phadke.,2020 Fintech Future: The Digital DNA of Finance Paper back	
	Reference Books	
➢	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

SKILL ENHANCEMENT COURSE (SEC-6) – FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USPA42	**0**	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
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

30 Hours

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

SKILL ENHANCEMENT COURSE (SEC-7) – LOGISTICS & SUPPLY CHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	**External**	**Total**
26USPA43	**2**	0	0	IV	**2**	**2**	**50**	**50**	**100**

Learning Objectives

LO1	To understand the evolution, nature, and importance of logistics and supply chain management.
LO2	To explain the components, principles, and functions of logistics systems and networks.
LO3	To gain knowledge of transportation modes, warehousing technologies, inventory management, and material handling systems.
LO4	To understand logistics information systems and the role of emerging technologies in supply chain operations.
LO5	To examine performance measurement tools and models used for supply chain improvement.

Prerequisites:

Unit	Contents	No. of Hours
I	**Concepts of Logistic:** Evolution–Nature and Importance –Components of Logistics	**06**

	Management- Competitive advantages of Logistics– Functions of Logistics management – Principles–Logistics Network -Integrated Logistic system ,Supply chain management	
II	**Elements of Logistics and Supply Chain Management** Inventory carrying – Ware housing, Technology in the ware house: Computerisation – Material handling, Concepts and Equipment; Automated Storage and Retrieval Systems–Order Processing–Transportation –Demand Forecasting.	**06**
III	**Transportation (Case study)** Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS – Cross Docking -Selection of transportation mode–Transportation Network and Decision– Insurance aspects of logistics	**06**
IV	**Logistic Information System** Operations– Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system –Inventory carrying – Distribution channels- Difference between warehouse and distribution centre.	**06**
V	**Performance Measurements** Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures -Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain	**06**
	TOTAL	**30**

CO	**Course Outcomes**
CO1	Explain the concepts, components, and competitive advantages of logistics and supply chain management.
CO2	Analyze logistics operations including transportation, warehousing, inventory control, and order processing.
CO3	Evaluate different modes of transportation and make appropriate transportation decisions in logistics management.
CO4	Apply logistics information systems and emerging technologies to improve supply

	chain efficiency.
CO5	Assess supply chain performance using tools such as the SCOR model, benchmarking, balanced scorecard, lean thinking, and Six Sigma approaches.
Textbooks	
➢	Agarwal, D.K., ‘Text book of Logistics and Supply Chain Management’, MacMillan India Ltd, 2003.
➢	Chase,R.B., Shankar, Rand Jacobs, F.R.‘Operations Management and Supply Chain Management’, Mc Graw Hill Publications, 13th edition,2018
Reference Books	
➢	Martin Christopher, ’Logistics and Supply Chain Management’ Pearson Education, 2003
➢	Logistics and Supply Chain Management Saikumari V. Purushothaman S Sultan Chand publication

	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

VALUE BASED EDUCATION – INDIAN CONSTITUTION & HUMAN RIGHTS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UVBE41	**2**	0	0	IV	**2**	**2**	**50**	**50**	**100**

COURSE OBJECTIVE:

1. To provide basic knowledge of the Indian Constitution and its framework.
2. To understand fundamental rights, duties, and directive principles.

3. To create awareness about human rights and their protection mechanisms.
4. To develop analytical skills regarding constitutional and human rights issues.
5. To promote values of equality, justice, and democracy among students.

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

UNIT I: Introduction to Indian Constitution (06)

Introduction: 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.

UNIT II: Fundamental Rights and Duties (06)

Fundamental Rights – Types and significance - Right to Equality, Freedom, Religion, Cultural & Educational Rights - Right to Constitutional Remedies - Fundamental Duties – Meaning and importance.

UNIT III: Directive Principles of State Policy (06)

Meaning and objectives - Classification of Directive Principles - Relationship between Fundamental Rights and DPSP - Role in governance and welfare state.

UNIT IV: Human Rights – Concepts and Development (06)

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

UNIT V: Human Rights in India (06)

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 challenges in India.

DELIVERY METHOD: C&T – Chalk and Talk, PPT and Live Demonstration, Case Study Approach, Activity based learning and Interactive discussion.

TEXT BOOK:

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

REFERENCE BOOK:

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

Suggested Websites

1. https://www.india.gov.in
2. https://nhrc.nic.in
3. https://www.un.org/en/about-us/universal-declaration-of-human-rights

Total Hours: (30 Hours)

Semester-5

Semester-5									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
26UCPA51	III	Core-IX	Cost Accounting	5	3	50	50	100	4
26UCPA52	III	Core -X	Banking Law & Practice	5	3	50	50	100	4
26UCPA53	III	Core -XI	Income Tax Law & Practice	5	3	50	50	100	4
26UCPA5P	III	Core -XII	Mini Project with Viva Voce	5	3	50	50	100	4
26UEPA51	III	Elective- V	Research Methodology	4	3	50	50	100	3
26UEPA52			Strategic Management						
26UEPA5A	III	Elective- VI	Entrepreneurship development	4	3	50	50	100	3
26UEPA5B			Human Resource Management						
26UFIK51	III		Internship/Industrial Visit/Field Visit/Knowledge Updating Activity	-	3	50	50	100	2
26UAEC51	IV	AEC	Empowered Vocational English	2	3	50	50	100	2
Total				**30**				**800**	**26**

THIRD YEAR – FIFTH SEMESTER

CORE COURSE (CC-9) – COST ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA51	**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.
	Textbooks
	S.P.Jainand K.L.Narang,"Cost Accounting",Kalyani publications. New Delhi.Edn.201
	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

CORE – 10: BANKING LAW AND PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA52	**5**	0	0	V	**4**	**5**	**50**	**50**	**100**

Learning Objectives

LO1	Understand the Indian banking system and its structure.
LO2	Learn functions of Central and Commercial Banks.
LO3	Study banking practices and lending procedures.
LO4	Understand provisions of the Negotiable
LO5	Gain knowledge of digital banking and e-payment systems.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Banking** History of Banking- Provisions of Banking RegulationsAct1949 – Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks- Banking System–Branch Banking-Unit Banking –Universal Banking-Financial Inclusion.	**15**
II	**Central Bank and Commercial Bank** Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation - Process & Limitations of Credit Creation. Commercial Banking: Definition-Functions–Personal Banking– Corporate Banking– Digital banking– Core Banking System (CBS) Fin-Tech integration-Role of Banks in Economic Development.	**15**
III	**Banking Practice** Banking Practice Types of Accounts CASA– Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms- AML (Anti-Money Laundering) norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending- Factors	**15**

	influencing bank lending.	
IV	**Negotiable Instruments Act** Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker's duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers' duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal – Banking Ombudsman.	**15**
V	**Digital Banking** Meaning- Services - e-banking and financial services- Initiatives-Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets & Prepaid Payment Instruments. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Explain structure and types of banks in India.
CO2	Differentiate Central and Commercial Banking.
CO3	Apply knowledge of accounts, deposits, and loans.
CO4	Describe duties of bankers under NI Act.
CO5	Analyze digital banking services and payment systems.

	Textbooks
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd,New Delhi

Reference Books	
1	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
2	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

	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

CORE – 11: INCOME TAX LAW&PRACTICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA53	**5**	0	0	V	**4**	**5**	**50**	**50**	**100**

Learning Objectives	
LO1	Understand basic concepts of Income Tax.
LO2	Learn computation of salary income.
LO3	Study income from house property.
LO4	Understand business, capital gains, and other incomes.
LO5	Apply rules for aggregation, set-off, TDS/TCS, and filing returns.

Prerequisites:

Unit	Contents	No. of Hours
I	Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income –	**15**

	Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10	
II	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	**15**
III	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	**15**
IV	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	**15**
V	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.	**15**
TOTAL		**75**
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.	
Textbooks		
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

ELECTIVE COURSE (5) – RESEARCH METHODOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA52	**4**	0	0	V	**3**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	To introduce the fundamental concepts and types of research.
LO2	To develop understanding of research design and sampling techniques.
LO3	To provide knowledge about data collection methods and questionnaire construction.
LO4	To familiarize students with data preparation, interpretation, and analysis.
LO5	To develop skills in research report writing with emphasis on plagiarism and academic integrity.

Prerequisites:

Unit	Contents	No. of Hours
I	Introduction to Research–Types of Research – Significance of Research– Research methods vs. Methodology – Research – Research process –	**12**

	Criteria of Good Research	
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.

Textbooks	
1	C.R.Kothari, GauRavGarg, "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

ELECTIVE COURSE (5) – STRATEGIC MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA51	**4**	0	0	V	**3**	**4**	**50**	**50**	**100**

Learning Objectives

LO1	Understand business policy and strategic management.
LO2	Learn strategic analysis tools (SWOT, BCG, Porter, Learning Curve).
LO3	Study strategy formulation at corporate, business, and functional levels.
LO4	Learn strategic implementation and control methods.
LO5	Understand diversification, mergers, acquisitions, and restructuring strategies.

Prerequisites:

Unit	Contents	No. of Hours
I	Business Policy and Strategic Management: Meaning and Nature – Vision and Mission and Objectives of the firm – Strategic Levels in the firm – Strategic Planning Process.	**12**
II	Strategic Analyses: Porters approach–Experience curve analysis – SWOT analysis – BCG approach & Learning Curve Concept	**12**
III	Formulation of Strategy: Meaning and stages–Strategic formulation - Corporate & Business Level – Functional strategy–Marketing strategy – Financial strategy – Production strategy – Logistics strategy.	**12**
IV	Strategic Implementation and Control: Meaning– Steps in	**12**

	implementation– financial, Operational & Strategic Control Approaches towards implementation – Types of control.	
V	Strategic Diversification: Merger and Acquisition – Turn around management– Restructuring Strategies -Evaluation and control of strategy – Types and benefits of strategy.	**12**
TOTAL		**60**

CO	Course Outcomes
CO1	Explain fundamentals of strategic management and firm objectives.
CO2	Apply strategic analysis tools for decision-making.
CO3	Formulate corporate, business, and functional strategies.
CO4	Implement and control strategies effectively.
CO5	Evaluate and recommend diversification, M&A, and restructuring strategies.

Textbooks	
1	Strategic planning & management, P.K.Ghosh, Sultanch and & sons,(10thedition,2006)
2	Strategic Management, Ronflavel & John Williams, Prentice Hall publications Revedition, (1996)

Reference Books	
1.	Business Policy and Strategic Management, P.Subbarao, Himalaya Publishing House (reprint 2003).
2.	Business Policy and Strategy, Jauch R Lawrenceglueck William, Tata Mc Grawhill publication (6th edition, 2006).

	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

ELECTIVE COURSE (6) – ENTREPRENEURSHIP DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA5A	**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	**12**

	– Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	
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 and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	**12**
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.

Textbooks	
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
	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai
	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

ELECTIVE COURSE (6) – HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA5B	**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**	**12**

	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	
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 – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.	**12**
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.
	Textbooks
1	.K.Aswathappa: Human Resource Management Text and Cases: Tata Mc GrawHill,

	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

MINI PROJECT

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA5P	**5**	0	0	V	**3**	**5**	**50**	**50**	**100**

Learning Objective

LO1: To impart knowledge and develop understanding of research methodology and its applications

LO2: To study the methods of data collection and its interpretation to develop analytical skills in generalization of things and concepts

Key Guidelines & Structure

- **Topic Selection:** Choose a topic based on personal interest, such as digital payment trends, GST impact on SMEs, or consumer behavior.
- **Report Structure:**
  - **Preliminary:** Cover page, Certificate, Declaration, Acknowledgement, Table of Contents.
  - **Chapter 1:** Introduction and Company Profile.
  - **Chapter 2:** Objectives, Scope, and Importance of the study.
  - **Chapter 3:** Research Methodology & Data Analysis (primary/secondary data).
  - **Chapter 4:** Findings, Recommendations, and Conclusions.
  - **Final:** Bibliography/References.
- **Formatting:** Times New Roman, Font size 12, 1.5 line spacing, 1-inch margins, justified alignment.
- **Data Presentation:** Use charts, graphs, and tables to enhance data interpretation.

Popular Project Topics

- **Finance/Banking:** Digital payment adoption, working capital management, or stock market analysis.
- **Marketing/HR:** Customer satisfaction surveys (e.g., in retail), brand loyalty studies, or employee morale.
- **General Management:** SWOT analysis of a specific company or the impact of e-commerce on local businesses.

Tips for Success

- **Originality:** Ensure the work is original to avoid plagiarism penalties.
- **Data Integrity:** Use authentic, up-to-date data for analysis.
- **Time Management:** Adhere to deadlines for submitting chapter drafts to your guide

ABILITY ENHANCEMENT COURSE – EMPOWERED VOCATIONAL ENGLISH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UAEC 51	2	0	0	V	2	2	50	50	100

Objectives

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

Course Outcomes (COs)

1. Students will demonstrate strong interpersonal and leadership skills in team settings.
2. Learners will apply effective communication strategies in current English usage.
3. Graduates will craft professional résumés and master interview- ready writing styles.
4. Participants will manage conflicts, set goals, and deliver impactful presentations.
5. Individuals will exhibit polished telephone & email etiquette alongside refined leadership insights.

UNIT I (2 Hours)

1. Communication Skills
2. Current English Usage
3. Aptitude and Attitude
4. Team Building and Leadership
5. Psychological Tests
6. Effective Resume Writing

UNIT II (2 Hours)

7. Précis Writing
8. Essay Writing
9. Goal Setting
10. Conflict Management

11. Appearing for an Interview
12. Myths regarding Group Discussion

UNIT III (2 Hours)

13. Debates
14. Presentation for Small and Large Groups
15. Prioritization
16. Time Management
17. Stress Interview
18. Prerequisites of a Group Discussion

UNIT IV (2 Hours)

19. Marketing and Business Presentations
20. Report Writing
21. Cross- Cultural Communication
22. Lateral Thinking
23. Qualities of a Candidate for an Interview
24. Generating Ideas for Discussion

UNIT V (2 Hours)

50. Telephone Etiquette
26. Email Etiquette
27. Concepts of Leadership
28. Insights from Great Leaders
29. Mock Interview
30. Mock Group Discussion

Total Hours: (30 Hours)

Semester-6

Semester–6									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours / Week**	**Examination**				**Credits**
					Duration in hrs.	**Max Marks**			
						CIA	**ESE**	**Total**	
26UCPA61	III	Core– XIII	Special Accounts	5	3	50	50	100	4
26UCPA62	III	Core -XIV	Management Accounting	5	3	50	50	100	4
26UCPA63	III	Core -XV	Industrial Law	5	3	50	50	100	4
26UCPA6P	III	Core -XVI	Major Project with Viva voce	5	3	50	50	100	5
26UEPA61	III	Elective- VII	Auditing and Corporate Governance	4	3	50	50	100	3
26UEPA62			Business Taxation						
26UEPA6A	IV	Elective- VIII	Elements of E-Commerce	4	3	50	50	100	3
26UEPA6B			Indian Accounting Standard						
26UAEC61	IV	AEC	Design Thinking	2	3	50	50	100	2
26UEA61	V	Common	Extension Activity	-		50	50	100	1
Total				**30**				**800**	**26**
Grand Total				**180**				**4800**	**144**

THIRD YEAR – SIXTH SEMESTER

CORE COURSE (CC-13) – SPECIAL ACCOUNTS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA61	**5**	0	0	VI	**4**	**5**	**50**	**50**	**100**

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	**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 intercompany 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	**15**

	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.	
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.
Textbooks	
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

CORE COURSE (CC-14) – MANAGEMENT ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA62	**5**	0	0	VI	**4**	**5**	**50**	**50**	**100**

Learning Objectives	
LO1	To understand the concepts, scope, merits, and limitations of management accounting and its role in managerial decision-making.
LO2	To develop analytical skills in interpreting financial statements using comparative, common size, trend analysis, and ratio analysis.
LO3	To learn the preparation of fund flow and cash flow statements as per AS 3 Cash Flow Statements.
LO4	To gain knowledge of budgeting, standard costing, variance analysis, marginal costing, and break-even analysis for cost control and profit planning.

LO5	To understand and apply various capital budgeting techniques for investment decision-making.	
Prerequisites:		
Unit	**Contents**	**No. of Hours**
I	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.	**15**
II	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).	**15**
III	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)	**15**
IV	Standard costing – Meaning, Advantages and its Limitations - Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing– CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning.	**15**
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.
Textbooks	
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

CORE COURSE (CC-15) – INDUSTRIAL LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA63	**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.	
	Textbooks	
1	N.D.Kapoor, Elements of Mercantile Law, Sultan Chand & Sons.	

2.	S.M.Sundaram,BusinessLaw/Commercial and Industrial Law, Sree Meenakshi Publication, 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

ELECTIVE COURSE (7) – AUDITING AND CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA61	**4**	0	0	VI	**3**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	To understand basic concepts and procedures of auditing.
LO2	To study company audit provisions under the Companies Act, 2013.
LO3	To learn special audits and auditing standards.
LO4	To understand corporate governance concepts and reforms.
LO5	To examine CSR provisions and practices.
Prerequisites:	

Unit	Contents	No. of Hours
I	**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.	**12**

II	**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	**12**
III	**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	**12**
IV	**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.	**12**
V	**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 Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR.	**12**
	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.

	Textbooks
1	Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHIL earning
2	Aruna Jha, 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

ELECTIVE COURSE (7) – BUSINESS TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UEPA62	**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**	**12**

	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.	
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 1950- 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.
Textbooks	
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

MAJOR ELECTIVE COURSE (8) – ELEMENTS OF E-COMMERCE

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA51	**4**	0	0	V	**3**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	Understand the basic concepts and framework of e-Commerce.
LO2	Learn the network infrastructure and architectural view of e-Commerce.
LO3	Study security concepts including firewalls and data protection.
LO4	Gain knowledge of e-Commerce applications, EDI, and electronic payment systems.

LO5	Understand multimedia and digital video applications in e-Commerce.	
Prerequisites:		
Unit	**Contents**	**No. of Hours**
I	**Basics of e-Commerce** Commerce Framework-Traditional vs. Electronic Business Applications –The Anatomy of E-Commerce Applications	**12**
II	**Architectural View** Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks - Cyber laws impacting E-Commerce – Public Policy Issues Shaping the I-way - The Internet as a Network Infrastructure - The Business of the Internet Commercialization	**12**
III	**Security** Network Security and Firewalls - Concepts & Importance– Client Server Network Security – Firewalls and Network Security – Data and Message Security –Encrypted Documents and Electronic -Mail.	**12**
IV	**Application** Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation.	**12**
V	**Multimedia in e-Commerce** Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce- Desktop Video processing –Desktop Video conferencing Desktop Video Processing & Desktop Video Conferencing.	**12**
	TOTAL	**60**
CO	**Course Outcomes**	
CO1	Explain the fundamentals and business models of e-Commerce.	
CO2	Describe network architecture and cyber laws related to e-Commerce.	
CO3	Analyze security mechanisms used in online transactions.	
CO4	Apply knowledge of electronic payment systems and EDI in business.	
CO5	Evaluate the role of multimedia and digital video in e-Commerce applications.	
Textbooks		

1	Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addis on Weste
Reference Books	
1.	David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press,
2.	Saily Chan & John Wiley 2000 Electronic Commerce Management, Tata Mc Graw Hill, NewDelhi

	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

ELECTIVE COURSE (8) – INDIAN ACCOUNTING STANDARDS

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UEPA62	**4**	0	0	VI	**2**	**4**	**50**	**50**	**100**
Learning Objectives									
LO1	To understand the concept of Accounting Standards and their Committee								
LO2	To familiarize with the framework and presentation of Financial Statements								
LO3	Todisclosurerequirementsandvaluationofnumerousfinancialtransactions								
LO4	To identify the treatments of issue and redemption of shares,								
LO5	To provide insight into the revaluation, depreciation and useful for economic life								
Prerequisites:									
Unit	**Contents**							**No. of Hours**	

I	The role and structure of the International Accounting Standards Board - committees including the Standing Interpretations Committee (SIC) and the relationship to IOSCO and to local regulatory authorities – The process leading to the promulgation of a standard practice- The powers and duties of the external auditors-the audit report and its qualification for accounting statements not in accordance with best practice	**12**
II	The IASB's Framework for the Preparation and Presentation of Financial Statements - Preparation of the financial statements of non-group enterprises - the regulatory requirements for published financial statements(IAS1) – The preparation of cash flow statements (IAS7)- Reporting Performance; the measurement of Income – extra ordinary items prior period items	**12**
III	The treatment in an enterprise's financial statements of shares, debentures, dividends and interest–the recognition of revenue (IAS18) – the distribution of profit and the maintenance of capital– The disclosure of related parties to a business (IAS 24).	**12**
IV	The issue and redemption of shares including definitions and treatment of share issue and redemption costs (IAS 32 and IAS 39), the share premium account, the accounting for maintenance of capital arising from the purchase by a company of its own shares – Contingencies and events occurring after the balance sheet date (IAS10) – Provisions, contingent liabilities and contingent assets (IAS37).	**12**
V	Property, Plant and Equipment (IAS 4+16+36) – the calculation of depreciation and the effect of revaluations, changes to economic useful life impairment in value, repairs, improvements and disposals -Goodwill (excluding Goodwill arising on consolidation) and Intangible Fixed Assets(IAS38 andIAS36) -recognition, valuation, amortisation and impairment. Tax in financial accounts and government grants (IAS12+20), and Deferred tax (IAS12).	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Understood the content of INDAS and audit report process
CO2	Analyse the required financial statements for preparation of cash flow statements
CO3	Interpret the treatments of financial treatments and make use of the requirements
CO4	Explain accounting treatments share issue, redemption, and contingencies
CO5	Summarize calculation of depreciation and utilize revaluation, recognition, and

	amortisation
Textbooks	
1	Taxmann'S Indian Accounting Standards
2	Dolphy D'Souza ,Indian Accounting Standards, Snow white publications
3	Mukesh Saraf ,Indian Accounting Standards, Bharat
	Reference Books
1	Rajkumar S Adukia, Indian Accounting Standards, Lexis Nexis
2	Snow white's ,Indian Accounting Standards
	TP Ghosh, Indian Accounting Standards, Taxmann's

MAJOR PROJECT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCPA6P	**5**	0	0	VI	**3**	**5**	**50**	**50**	**100**

Learning Objective

LO1: To impart knowledge and develop understanding of research methodology and its applications

LO2: 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 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. Evaluation will be based on the project report, presentation and viva voce.

ABILITY ENHANCEMENT COURSE - DESIGN THINKING

Subject Code	**L**	**T**	**P**	**S**	**Credits**	**Inst. Hours**	**Marks**		
							CIA	**External**	**Total**
26UAEC61	**2**	0	0	VI	**2**	**2**	**50**	**50**	**100**

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,	**6**

	Applying innovation to foster creativity, Application of SCAMPER technique to support Problem Statement	
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) 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	**6**
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
➢	Google Workspace: Docs, Sheets and Slides
➢	Google Jamboard
➢	Mind-mapping tools: Wisemapping, Freeplane, Semantik
	Reference Books

➢	Soni, Pavan. Design Your Thinking: The Mindsets, Toolsets and Skill Sets for Creative Problem-solving. Penguin Random House India Private Limited, 2020
➢	Tim Brown, Change by Design: How Design Thinking Transforms Organizations and Inspires Innovation, HarperCollins e-books (2009)
➢	Liedtka, Jeanne, Randy Salzman, and Daisy Azer. Design thinking for the greater good: Innovation in the social sector. Columbia University Press, 2019

Suggested MOOC Courses

➢	B. K. Chakravarthy, Design Technology and Innovation, SWAYAM NPTEL (Online)
➢	B. K. Chakravarthy, Innovation by Design, SWAYAM NPTEL (Online)
➢	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	
➢	Brainstorm and explore various problems in IT field. Select an appropriate problem, draft a Problem Statement and get it approved for performing further activities.
➢	Design AEIOU canvas
➢	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**

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