JP COLLEGE OF ARTS & SCIENCE

(AUTONOMOUS)

(Run by DMI Sisters)

(Affiliated to Manonmaniam Sundaranar University – Tirunelveli)

Accredited by NAAC with "B++" Grade

2(f) status of UGC Act, 1956 | ISO 9001:2015 Certified Institution

Ayikudy, Tenkasi District - 627852.

SYLLABUS

Bachelor of Commerce

Choice Based Credit System (CBCS)

(w.e.f. June 2026-2027)

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SYLLABUS

PROGRAMME OUTCOMES (PO) FOR UG PROGRAMME

The successful completion of the Commerce programme shall enable the students to:

Programme Outcomes (POs)	Upon successful completion of the programme, graduates will be able to
	PO1: Disciplinary Knowledge Demonstrate comprehensive knowledge and understanding of commerce and related disciplines. **PO2: Communication Skills** Communicate effectively in oral and written forms and present ideas clearly to different audiences. **PO3: Critical Thinking** Analyze and evaluate information to develop logical, evidence-based conclusions. **PO4: Problem Solving** Apply knowledge and skills to solve real-life and unfamiliar problems effectively. **PO5: Analytical Reasoning** Evaluate data, identify patterns, and draw valid conclusions using logical reasoning. **PO6: Research Skills** Identify research problems, formulate hypotheses, analyse data, and interpret results. **PO7: Teamwork** Work effectively and collaboratively in diverse teams to achieve common goals. **PO8: Scientific Reasoning** Analyze and interpret quantitative and qualitative data using scientific approaches. **PO9: Reflective Thinking** Develop self-awareness and reflect critically on personal and professional experiences. **PO10: Digital Literacy** Use ICT tools and digital resources effectively for learning and analysis. **PO11: Self-directed Learning** Demonstrate the ability to learn independently and manage tasks efficiently. **PO12: Multicultural Competence** Respect diversity and interact effectively with people from different cultural backgrounds. **PO13: Moral and Ethical Values** Apply ethical principles and professional values in personal and professional life. **PO14: Leadership Skills** Demonstrate leadership, decision-making, and team management skills. **PO15: Lifelong Learning** Engage in continuous learning and adapt to changing professional and social environments.

BACHELOR OF COMMERCE (B.Com.)
(Under Autonomous System with Outcome-Based Education – OBE Framework)
Effective from Academic Year 2026–2027

COMMERCE

- The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

VISION

- To develop socially responsible graduates in commerce, educated at the best level and well-prepared to respond to the needs arising in the modern business world and to secure and deliver knowledge through teaching, research and extension.

MISSION

- To deliver excellence education in business and commerce with future-ready graduates for the industry.
- To build relationship with industry for job opportunities for students in finance, banking, and related fields.
- To inculcate the values in students about productive employability.

BACHELOR OF COMMERCE (B.Com.)
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Programme Objective

The Bachelor of Commerce (B.Com.) Programme provides foundational knowledge in Commerce, Accountancy, and Management. It equips students with professional, analytical, and entrepreneurial skills for employment and self-employment. The programme also fosters ethical values, research aptitude, digital literacy, and social responsibility, contributing to economic and societal development.

The programme is designed and implemented under the Autonomous System following the Outcome-Based Education (OBE) framework, with a focus on student-centric learning, skill development, experiential learning, and continuous assessment.

Programme Outcomes (POs)	**Upon successful completion of the programme, graduates will be able to**
	PO1: Disciplinary Knowledge Demonstrate comprehensive knowledge and understanding of commerce and related disciplines. **PO2: Communication Skills** Communicate effectively in oral and written forms and present ideas clearly to different audiences. **PO3: Critical Thinking** Analyze and evaluate information to develop logical, evidence-based conclusions. **PO4: Problem Solving** Apply knowledge and skills to solve real-life and unfamiliar problems effectively. **PO5: Analytical Reasoning** Evaluate data, identify patterns, and draw valid conclusions using logical reasoning. **PO6: Research Skills** Identify research problems, formulate hypotheses, analyse data, and interpret results. **PO7: Teamwork** Work effectively and collaboratively in diverse teams to achieve common goals. **PO8: Scientific Reasoning**

	Analyze and interpret quantitative and qualitative data using scientific approaches. **PO9: Reflective Thinking** Develop self-awareness and reflect critically on personal and professional experiences. **PO10: Digital Literacy** Use ICT tools and digital resources effectively for learning and analysis. **PO11: Self-directed Learning** Demonstrate the ability to learn independently and manage tasks efficiently. **PO12: Multicultural Competence** Respect diversity and interact effectively with people from different cultural backgrounds. **PO13: Moral and Ethical Values** Apply ethical principles and professional values in personal and professional life. **PO14: Leadership Skills** Demonstrate leadership, decision-making, and team management skills. **PO15: Lifelong Learning** Engage in continuous learning and adapt to changing professional and social environments.
Programme Specific Outcomes (PSOs)	**After completing the programme, students will be able to:** **PSO1: Placement** To demonstrate professional competence, employability skills, and adaptability in the workplace. **PSO2: Entrepreneurship** Develop an entrepreneurial mindset, critical thinking, and decision-making skills for business creation. **PSO3: Research and Development** To apply research-oriented knowledge and analytical skills to solve business problems. **PSO4: Contribution to Business World** To become ethical, innovative, and competent professionals in the dynamic

	business environment. **PSO5: Contribution to Society** To contribute to societal development through responsible and ethical practices.
The Programme Educational Objectives are aligned with the Programme Outcomes and Programme Specific Outcomes to ensure holistic development of learners.	
Programme Educational Objectives (PEOs)	**PEO1:** To provide a strong foundation in commerce and management. **PEO2:** To develop professional, analytical, and entrepreneurial skills. **PEO3:** To prepare students for employment, higher education, and research. **PEO4:** To inculcate ethical values and social responsibility. **PEO5:** To promote lifelong learning and adaptability.

S. No	Type	Name	Total Credit	Total Hour
1	Part I	Tamil / Malayalam / Hindi	12	20
2	Part II	English	12	20
3	Part III	Core Subject	89	112
4	Part IV	SEC, EVS,VBE, NME	30	28
5	Part V	Extension Activity	1	-
		Total	**144**	**180**

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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-I	Language – Tamil	3	5
Part-II	English	3	5
Part-III	Core Courses & Elective Courses [in Total]	11	14
Part-IV	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-I	Language – Tamil	3	5
Part-II	English	3	5
Part-III	Core Courses & Elective Courses including laboratory [in Total]	11	14
Part-IV	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
	NME	2	2
		23	**30**

Second Year – Semester-III

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

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Third Year
Semester-V

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

Semester-VI

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

Consolidated Semester wise and Component wise Credit distribution

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	11	11	11	11	22	23	89
Part IV	6	6	6	6	4	2	30
Part V	-	-	-	-	-	1	01
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.**

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METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test Assignments / Snap Test / Quiz Seminars Attendance and Class Participation	**50 Marks**
External Evaluation	End Semester Examination	**50 Marks**
Total		**100 Marks**

METHODS OF ASSESSMENT	
Remembering (K1)	• The lowest level of questions require students to recall information from the course content • Knowledgequestionsusuallyrequirestudentstoidentifyinformationin thetextbook.
Understanding (K2)	• Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	• Students have to solve problems by using/applying a concept learned in the classroom. • Students must use their knowledge to determine a exact response.
Analyze (K4)	• Analyzing the question is one that asks the students to break down something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	• Evaluation requires an individual to make judgment ton something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem–solving. • Evaluation questions do not havesingleright answers.
Create (K6)	• The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills

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<table>
<tr><th colspan="10">Semester–I</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>26U1TL11</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>26U1HD11</td><td>I</td><td>Hindi –I</td></tr>
<tr><td>26U1MY11</td><td>I</td><td>Malayalam–I</td></tr>
<tr><td>26U1FR11</td><td>I</td><td>French – I</td></tr>
<tr><td>26U1EN11</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>26UCCO11</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>26UCCO12</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>26UECO11</td><td rowspan="3">III</td><td rowspan="3">EC - I</td><td>Business Communication</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>26UECO12</td><td>Indian Economic Development</td></tr>
<tr><td>26UECO13</td><td>Business Economics</td></tr>
<tr><td>26USCO11</td><td>IV</td><td rowspan="2">SEC - I</td><td>Digital Banking</td><td rowspan="2">2</td><td rowspan="2">3</td><td>50</td><td>50</td><td rowspan="2">100</td><td rowspan="2">2</td></tr>
<tr><td>26USCOP1</td><td>IV</td><td>Office Automation</td><td>50</td><td>50</td></tr>
<tr><td>26UFCO11</td><td>IV</td><td>FC – I</td><td>Fundamentals of Business Studies</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td>26UNCO11</td><td>IV</td><td>NME - I</td><td>Everyday Banking</td><td>2</td><td>3</td><td>50</td><td>50</td><td>100</td><td>2</td></tr>
<tr><td colspan="4">Total</td><td>30</td><td></td><td></td><td></td><td>800</td><td>23</td></tr>
</table>

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Semester–II

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in Hours	Max Marks			
						CIA	ESE	Total	
26U1TL121	I	Language-I	Tamil–II	5	3	50	50	100	3
26U1HD21	I		Hindi –II						
26U1MY21	I		Malayalam–II						
26U1FR21	I		French – II						
26U1EN21	II	Language-II	English–II	5	3	50	50	100	3
26UCCO21	III	Core-III	Financial Accounting - II	6	3	50	50	100	4
26UCCO22	III	Core-IV	Business Law	5	3	50	50	100	4
26UECO21	III	EC – II	Business Environment	3	3	50	50	100	3
26UECO22			Principles of Insurance						
26UECO23			International Trade						
26USCO21	IV	SEC - II	New Venture Planning and Development	2	3	50	50	100	2
26USCO22	IV	SEC - III	Internet Concepts and Applications	2	3	50	50	100	2
26USCO23			Market and Investment Management						
26UNCO21	IV	NME - II	Business Accounting	2	3	50	50	100	2
Total				**30**				**800**	**23**

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Semester–III									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26U1TL31	I	Language–I	Tamil–III	5	3	50	50	100	3
26U1HD31	I		Hindi –III						
26U1MY31	I		Malayalam– III						
26U1FR31	I		French - III						
26U2EN31	II	Language–II	English–III	5	3	50	50	100	3
26UCCO31	III	Core– V	Corporate Accounting I	6	3	50	50	100	4
26UCCO32	III	Core –VI	Company Law	5	3	50	50	100	4
26UECO31/ 26UECO32/ 26UECO33	IV	EC - III	Business Legislation/Business Mathematics &Statistics/E-Commerce	3	3	50	50	100	3
26USCO31/ 26USCO32	IV	SEC - IV	Computerized Accounting System/ Clearing and Forwarding in Import and Export	2	3	50	50	100	2
26USCO33	IV	SEC – V	Skills for Customer Service	2	3	50	50	100	2
26UEVS31	IV	Common	Environmental Studies	2	3	50	50	100	2
Total				**30**				**800**	**23**

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Semester–IV									
Course Code	**Part**	**Course category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26U1TL141	I	Language– I	Tamil–IV	5	3	50	50	100	3
26U1HD41	I		Hindi –IV						
26U1MY41	I		Malayalam–IV						
26U1FR41	I		French - IV						
26U2EN41	II	Language– II	English–IV	5	3	50	50	100	3
26UCCO41	III	Core– VII	Corporate Accounting II	6	3	50	50	100	4
26UCCO42	III	Core –VIII	Principles of Marketing	5	3	50	50	100	4
26UECO41/ 26UECO42/ 26UECO43	IV	EC - IV	Financial Services/Consumerism& Consumer Protection/Operations Research	3	3	50	50	100	3
26USCO41/ 26USCO42	IV	SEC –VI	Fundament of Fin Tech/ Filing of GST Returns	2	3	50	50	100	2
26USCO43	IV	SEC –VII	Elements of Insurance	2	3	50	50	100	2
26UVBE41	IV	Common	Value Education	2	3	50	50	100	2
				30				**800**	**23**

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Semester-V

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
26UCCO51	III	Core-IX	Cost Accounting I	5	3	50	50	100	4
26UCCO52	III	Core -X	Banking Law and Practice	5	3	50	50	100	4
26UCCO53	III	Core -XI	Income Tax Law and Practice-I	5	3	50	50	100	4
26UCCO5P	III	Core -XII	Mini Project with viva voce.	5	3	50	50	100	4
26UECO51	III	Elective- V	Financial Management	4	3	50	50	100	3
26UECO52			Research Methodology						
26UECO53	III	Elective- VI	Human Resource Management	4	3	50	50	100	3
26UECO54			Computer Application in Business						
26UIFK51	III	-	Internship/Industrial Visit/Field Visit/Knowledge Updation Activity	-	3	50	50	100	2
26UAEC51	IV	AEC-I	Empowered Vocational English	2	3	50	50	100	2
Total				**30**				**800**	**26**

Semester-VI

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination				Credits
					Duration in hrs.	Max Marks			
						CIA	ESE	Total	
26UCCO61	III	Core-IX	Cost Accounting II	5	3	50	50	100	4
26UCCO62	III	Core -X	Management Accounting	5	3	50	50	100	4
26UCCO63	III	Core -XI	Income Tax Law and Practice – II	5	3	50	50	100	4
26UCCO6P	III	Core -XII	Major Project with Viva voce	5	3	50	50	100	5
26UECO61	III	Elective- V	Entrepreneurial Development	4	3	50	50	100	3
26UECO62			Office Management and Secretarial Practice						
26UECO63	III	Elective- VI	Logistics and Supply Chain Management	4	3	50	50	100	3
26UECO64			Spread sheet for Business						
26UAEC61	IV	AEC-II	Design Thinking	2	3	50	50	100	2
26UEA61	V	Extension Activity	Extension Activity	-	3	-	100	100	1
Total				**30**				**800**	**26**

Semester-I

Semester–1

Course Code	Part	Course Category	Course Name	Hours/ Week	Examination: Duration in Hours.	Max Marks: CIA	Max Marks: ESE	Max Marks: Total	Credits
26U1TL11	I	Language- I	Tamil–I	5	3	50	50	100	3
26U1HD11	I		Hindi –I						
26U1MY11	I		Malayalam–I						
26U1FR11	I		French – I						
26U1EN11	II	Language- II	English–I	5	3	50	50	100	3
26UCCO11	III	Core-I	Financial Accounting - I	6	3	50	50	100	4
26UCCO12	III	Core-II	Principles of Management	5	3	50	50	100	4
26UECO11	III	EC - I	Business Communication	3	3	50	50	100	3
26UECO12			Indian Economic Development						
26UECO13			Business Economics						
26USCO11	IV	SEC - I	Digital Banking	2	3	50	50	100	2
26USCOP1	IV		Office Automation			50	50		
26UFCO11	IV	FC – I	Fundamentals of Business Studies	2	3	50	50	100	2
26UNCO11	IV	NME - I	Everyday Banking	2	3	50	50	100	2
Total				**30**				**800**	**23**

FIRST YEAR – SEMESTER – I

CORE COURSE– I: FINANCIAL ACCOUNTING-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO11	6	0	0	I	4	6	50	50	100

Learning Objectives

LO1	To Provide fundamental knowledge of accounting principles, concepts, and standards.
LO2	To Develop the ability to record, classify, and summarize business transactions.
LO3	To Enable the preparation of the final accounts of a sole proprietorship with adjustments.
LO4	To Equip students with knowledge of depreciation methods and bills of exchange.
LO5	To Introduce special accounting areas and prepare accounts from incomplete records.

Prerequisites:

Unit	Contents	No. of Hours
I	**Fundamentals of Financial Accounting** Meaning, Objectives and Scope of Accounting; Accounting Principles and Concepts; Basic Accounting Standards (Introduction); Journal, Ledger, Subsidiary Books; Trial Balance; Errors and Rectification; Bank Reconciliation Statement.	18
II	**Final Accounts** Final Accounts of Sole Proprietorship; Capital and Revenue Items; Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments; Introduction to Revised Financial Statement Formats.	18
III	**Depreciation and Bills of Exchange** Depreciation – Meaning, Objectives and Methods (Straight Line, Written Down Value, Units of Production); Introduction to Accounting Standards on Depreciation; Bills of Exchange – Meaning, Features and Accounting Treatment (Discounting, Endorsement, Renewal, Retirement).	18
IV	**Accounting from Incomplete Records** Incomplete Records – Meaning, Features and Limitations; Statement of Affairs Method; Conversion Method; Preparation of Final Accounts from Incomplete Records.	18
V	**Special Accounting Areas** Royalty Accounts – Minimum Rent, Short Workings and Recoupment; Insurance Claims – Loss of Stock (Average Clause); Introduction to Computerized Accounting Concepts.	18
	TOTAL	**90**

THEORY 20% & PROBLEM 80%

CO	Course Outcomes
CO1	Explain accounting concepts, principles, and standards.
CO2	Record and classify business transactions using journal, ledger, and subsidiary books.
CO3	Prepare final accounts of sole proprietorship with necessary adjustments.
CO4	Apply depreciation methods and account for bills of exchange.
CO5	Prepare accounts from incomplete records and solve special accounting problems.
Textbooks	
➢	T.S. Reddy & A. Murthy – Financial Accounting, Margham Publications, Chennai.
➢	S.P. Jain & K.L. Narang, *Financial Accounting – I*, Kalyani Publishers, New Delhi.
➢	S.N. Maheshwari, *Financial Accounting*, Vikas Publishing House, New Delhi.
Reference Books	
1.	R.K. Sharma & Shashi K. Gupta, *Financial Accounting*, Kalyani Publishers.
2.	M.C. Shukla, T.S. Grewal & S.C. Gupta, *Advanced Accounts*, S. Chand & Company Ltd.
3.	Charles T. Horngren, Gary L. Sundem& John A. Elliott, *Introduction to Financial Accounting*, Pearson Education.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	0	2
CO2	3	3	2	1	2
CO3	3	2	3	1	2
CO4	3	3	3	2	2
CO5	3	3	3	2	3
Weightage of the course contributed to each PSO	**15**	**13**	**12**	**6**	**11**

CORE COURSE– II: PRINCIPLES OF MANAGEMENT

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCO12</td><td>5</td><td>0</td><td>0</td><td>I</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To Provide fundamental knowledge of management concepts, theories, and functions.</td></tr>
<tr><td>LO2</td><td colspan="9">To Develop understanding of planning and decision-making techniques.</td></tr>
<tr><td>LO3</td><td colspan="9">To Familiarize students with organizational structure and authority relationships.</td></tr>
<tr><td>LO4</td><td colspan="9">To Explain staffing functions, including recruitment, training, and performance appraisal.</td></tr>
<tr><td>LO5</td><td colspan="9">To Develop skills in directing, leadership, communication, coordination, and control.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Management:
Meaning – Definitions – Nature and Scope –Levels of Management – Importance - 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.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Planning and Decision Making
Planning – Meaning, Definitions, Nature, Scope and Functions – Importance and Elements of Planning – Types of Plans – Planning Process – Tools and Techniques of Planning – Management by Objectives (MBO) – Decision Making: Meaning, Characteristics and Types – Steps in Decision Making – Forecasting.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Organizing
Organizing – Meaning, Definitions, Nature and Scope – Characteristics and Importance – Types of Organization – Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Departmentalization – Authority and Responsibility – Centralization and Decentralization – Span of Management.</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Staffing
Concept of Staffing – Staffing Process – Recruitment: Sources and Modern Methods – Selection Procedure: Tests and Interview – Training: Need and Types – Employee Motivation – Promotion – Performance Appraisal: Meaning and Methods – 360-Degree Performance Appraisal – Management Games – Work from Home (WFH) – Managing Remote Workforce.</td><td>15</td></tr>
</table>

V	**Directing, Coordination, and Control** **Directing** – Meaning and Importance - **Motivation**: Meaning and Theories - **Communication**: Types and Barriers – Measures to Overcome Communication Barriers - **Leadership:** Nature, Types, Theories and Styles – Qualities of a Good Leader – Supervision - **Coordination**: Meaning and Techniques - **Control**: Characteristics, Importance and Process – Requisites of Effective Control – Controlling Techniques – Management by Exception (MBE).	**15**
	TOTAL	**75**

CO	Course Outcomes
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision-making in an organization.
CO3	Comprehend the concept of various authorities and responsibilities of an organization
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, coordination, and control in management.

Textbooks

- Gupta. C.B, - Principles of Management - L.M. Prasad, S. Chand & Sons Co. Ltd, New Delhi
- P.C. Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
- L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi.

Reference Books

1. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
2. K. Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	2	2
CO2	3	3	1	2	2
CO3	3	3	1	3	2
CO4	3	2	1	2	2
CO5	3	2	1	2	2
Weightage of the course contributed to each PSO	**15**	**12**	**5**	**11**	**10**

ELECTIVE COURSE – I: BUSINESS COMMUNICATION

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECO11</td><td>3</td><td>0</td><td>0</td><td>I</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To Provide fundamental knowledge of communication concepts and processes.
LO2	To Develop skills in written business communication.
LO3	To Enable students to prepare reports and official documents.
LO4	To Enhance oral communication and presentation skills.
LO5	To Familiarize students with modern and digital communication practices.

Prerequisites:

Unit	Contents	No. of Hours
I	**Basics of Communication** Meaning and definition of communication - Process of communication - Types of communication (verbal, non-verbal, written) - Importance of communication in business - Barriers to communication	9
II	**Business Correspondence** Business letters: layout and types - Enquiry, complaint, order, and adjustment letters - Circulars and notices - Email writing and etiquette	9
III	**Report Writing** Meaning and importance & Purpose of reports - Types of reports (formal and informal) - Structure of a business report - Short report writing - Agenda and Minutes of Meeting.	9
IV	**Oral Communication** Meetings: meaning, types, and procedure - Interviews: preparation and participation - Group discussion - Public speaking and presentations	9
V	**Modern Business Communication** Digital communication - Telephonic communication - Non-verbal communication (body language) - Cross-cultural communication - Communication ethics	9
	TOTAL	**45**

CO	Course Outcomes
CO1	Explain the basic concepts and process of communication.
CO2	Draft effective business letters and emails.
CO3	Prepare business reports and meeting documents.
CO4	Demonstrate oral communication skills in professional settings.
CO5	Apply modern communication tools and ethical practices.

Textbooks

➢	Gupta and Jain, Business Communication, Sahitya Bahvan Publication, New Delhi.
➢	K.P.Singha, Business Communication, Taxmann, New Delhi.
➢	R.S.N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
Reference Books	
1.	Shalini Verma – *Business Communication*, Vikas Publishing House.
2.	C. S. G. Krishnamacharyulu & Lalitha Ramakrishnan – *Business Communication*, Himalaya Publishing House.
3.	Rajendra Pal & J. S. Korlahalli – *Essentials of Business Communication*, Sultan Chand & Sons.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	1	3
CO3	3	2	3	2	3
CO4	2	3	3	2	3
CO5	2	3	2	3	3
Weightage of the course contributed to each PSO	**13**	**13**	**11**	**8**	**14**

ELECTIVE COURSE – I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO12	3	0	0	I	3	3	**50**	**50**	100

Learning Objectives

LO1	To introduce basic concepts of economic growth and development.
LO2	To provide awareness of development indicators and population issues.
LO3	To develop understanding of national income concepts.
LO4	To explain basic public finance concepts.
LO5	To familiarize students with money, inflation, and policy basics.

Prerequisites:

Unit	Contents	No. of Hours
I	**Economic Growth and Development** Meaning of Economic Growth and Development – Differences between Growth and Development – Basic Indicators of Development: Per Capita Income, Human Development Index (HDI) – Factors Affecting Economic Development – Introduction to Sustainable Development Goals (SDGs).	**9**
II	**Population and Development** Developed and Developing Countries – Population and Economic Development – Demographic Transition Theory (Basic) – Human Resource Development – Role of Education and Health.	**9**
III	**National Income** Meaning and Importance of National Income – Basic Concepts – Simple Methods of Measurement (Overview only) – National Income at Current and Constant Prices – Sectoral Contribution (Primary, Secondary, Tertiary) – National Income and Welfare.	**9**
IV	**Public Finance** Meaning and Importance of Public Finance – Public Revenue: Direct and Indirect Taxes – Public Expenditure – Budget: Meaning and Importance – Basic Idea of Deficits – Public Debt (Concept only).	**9**
V	**Money and Inflation** Meaning and Functions of Money – Types of Money (Narrow and Broad – Basic) – Inflation: Meaning, Causes and Effects – Deflation (Concept) – Role of Government in Controlling Inflation.	**9**
	TOTAL	**45**

CO	**Course Outcomes**

CO1	Explain basic concepts of economic development.
CO2	Describe the population and development relationship.
CO3	Understand national income concepts.
CO4	Explain public finance basics.
CO5	Understand money and inflation concepts.
Textbooks	
➢	S.K. Misra & V.K. Puri – *Indian Economy* – Himalaya Publishing House.
➢	Datt & Sundharam – *Indian Economy* – S. Chand Publishing.
➢	Uma Kapila – *Indian Economy: Performance and Policies* – Academic Foundation.
Reference Books	
1.	Michael P. Todaro & Stephen C. Smith – *Economic Development* – Pearson Education.
2.	Rudiger Dornbusch, Stanley Fischer & Richard Startz – *Macroeconomics* – McGraw-Hill.
3.	H.L. Ahuja – *Modern Economics* – S. Chand Publishing.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

ELECTIVE COURSE – I: BUSINESS ECONOMICS

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECO13</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><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To introduce the fundamental concepts and scope of Business Economics.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop an understanding of demand, elasticity and forecasting techniques.</td></tr>
<tr><td>LO3</td><td colspan="9">To explain consumer behaviour and utility analysis.</td></tr>
<tr><td>LO4</td><td colspan="9">To familiarize students with production and cost concepts.</td></tr>
<tr><td>LO5</td><td colspan="9">To understand market structures and pricing decisions.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Introduction to Business Economics** Meaning and Definition of Economics – Wealth, Welfare and Scarcity Views – Positive and Normative Economics – Scope and Importance of Business Economics – Basic Concepts: Opportunity Cost, Accounting Profit and Economic Profit, Marginal and Incremental Concepts – Production Possibility Frontier – Concept of Efficiency – Business Cycle: Meaning and Phases (Boom, Recession, Depression and Recovery).	**9**
II	**Demand Analysis** Meaning of Demand – Determinants of Demand – Law of Demand and Exceptions – Elasticity of Demand: Meaning, Types (Price, Income and Cross) and Importance – Demand Forecasting: Meaning and Methods (Survey and Trend Analysis – Basic Concepts only).	**9**
III	**Consumer Behaviour** Utility Analysis: Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility – Indifference Curve Analysis: Meaning, Assumptions and Properties – Consumer Equilibrium (Basic Concept) – Price Effect, Income Effect and Substitution Effect – Types of Goods: Normal, Inferior and Giffen Goods.	**9**
IV	**Production and Cost Analysis** Concept of Production – Production Function (Basic Concepts only) – Law of Variable Proportions – Returns to Scale – Economies and Diseconomies of Scale – Cost Concepts: Fixed, Variable, Total, Average and Marginal Cost – Relationship between Cost Curves (Basic Understanding).	**9**
	Market Structure and Pricing Market Structures: Perfect Competition, Monopoly and Monopolistic Competition	**9**

V	– Features and Price Determination (Basic Concepts only) – Objectives of Pricing – Simple Pricing Methods – Introduction to Oligopoly (Features only).	
TOTAL		**45**
CO	**Course Outcomes**	
CO1	Understand basic economic concepts and business environment.	
CO2	Analyze demand, elasticity and forecasting methods.	
CO3	Explain consumer behaviour using utility and indifference curve analysis.	
CO4	Apply production and cost concepts in business decision-making.	
CO5	Analyze pricing decisions under different market structures.	
Textbooks		
➢	H.L. Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons, New Delhi.	
➢	C.M. Chaudhary, Business Economics- RBSAPublishers-Jaipur-03.	
➢	Aryamala. T, Business Economics, Vijay Nocole, Chennai.	
➢	T. P Jain, Business Economics, Global Publication Pvt.Ltd,Chennai.	
Reference Books		
1.	Sankaran, S. – *Business Economics*, Margham Publications.	
2.	Mehta, P. L. – *Managerial Economics*, Sultan Chand & Sons.	

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	–	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-I: DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO11	**2**	0	0	I	**2**	**2**	**50**	**50**	**100**

Learning Objectives	
LO1	To introduce the concepts and services of digital banking.
LO2	To understand modern payment systems and digital transactions.
LO3	To familiarize students with mobile and internet banking.
LO4	To explain digital payment devices and infrastructure.
LO5	To understand ATM operations and emerging trends in digital banking.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Digital Banking** Digital Banking – Meaning, Features and Types – Digital Banking Services – Bank Cards (Debit, Credit, Prepaid): Features and Benefits – EMV Technology – Contactless Payments (NFC, Tap and Go) – Digital Lending Process – NPA Concepts (Basic) – Customer Awareness and Financial Literacy.	**6**
II	**Payment Systems** Overview of Indian and Global Payment Systems – UPI, IMPS, NEFT, RTGS, AEPS, NACH – Digital Wallets – Cross-border Payments (Basic Concepts) – Emerging Payment Technologies.	**6**
III	**Mobile and Internet Banking** Mobile Banking and Internet Banking – Features and Services – Mobile Applications – Integration with E-commerce – Risk Management – Cyber Security and Fraud Prevention – Basics of Blockchain and Cryptocurrency (Introductory Concepts only).	**6**
IV	**Digital Payment Devices** POS Terminals – Overview and Features – mPOS and QR Code Payments – Components: Hardware, Software, and User Interface – Cloud-based POS – Applications in Retail and Service Sector.	**6**
V	**ATM and Digital Banking Trends** ATM, CDM, and Cash Recyclers – Overview and Features – National Financial Switch (NFS) – Value-added Services – Types of ATMs – ATM Network Planning – Security, Surveillance and Fraud Prevention – Emerging Trends in Digital Banking.	**6**
	TOTAL	**30**

CO	Course Outcomes
CO1	Explain digital banking concepts, services, and financial literacy.
CO2	Understand various payment systems and digital transactions.
CO3	Analyze mobile and internet banking systems and related risks.
CO4	Understand digital payment infrastructure, such as POS and QR systems.
CO5	Explain ATM operations and emerging trends in digital banking.
Textbooks	
➢	Indian Institute of Banking & Finance (IIBF) – *Digital Banking*.
➢	Gurusamy, S. – *Banking Theory: Law and Practice*, McGraw-Hill.
➢	Kothari, C. R. – *Modern Banking*, Himalaya Publishing House.
Reference Books	
1.	Shekhar, K. C. – *Banking Theory and Practice*, Vikas Publishing.
2.	Sundaram & Varshney – *Banking Theory, Law and Practice*, Sultan Chand.
3.	Agarwal, O. P. – *Modern Banking of India*, Himalaya Publishing.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	–	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	2	2	2	2
CO5	2	2	2	2	3
Weightage of the course contributed to each PSO	**14**	**12**	**9**	**8**	**11**

SKILL ENHANCEMENT COURSE (SEC)-I: OFFICE AUTOMATION

<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>26USCOP1</td><td>0</td><td>0</td><td>2</td><td>I</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To introduce the basic concepts of office automation tools.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop skills in word processing using Microsoft Word.</td></tr>
<tr><td>LO3</td><td colspan="9">To familiarize students with spreadsheet operations using Microsoft Excel.</td></tr>
<tr><td>LO4</td><td colspan="9">To develop data analysis skills using Excel tools.</td></tr>
<tr><td>LO5</td><td colspan="9">To enable students to create effective presentations using Microsoft PowerPoint.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

Unit	Contents	No. of Hours
I	**Microsoft Word – Basics** Working with Microsoft Word – Creating a New Document – Editing and Formatting Documents – Font Styles and Paragraph Formatting – Page Setup – Page Layout – Watermark, Background and Borders – Headers and Footers – Page Numbering.	**6**
II	**Microsoft Word – Advanced** Applying Templates – Creating and Formatting Tables – Editing Tables – Inserting WordArt, ClipArt, SmartArt, and Pictures – Find and Replace – Document Sharing – Document Protection (Encryption and Decryption – Basic Concepts) – Mail Merge.	**6**
III	**Microsoft Excel – Basics** Introduction to Spreadsheet – Creating Worksheets – Auto Fill – Adding and Deleting Rows and Columns – Basic Formulas – Mathematical Operations (Addition, Subtraction, Multiplication, Division) – Cell Formatting – Adjusting Row Height and Column Width – Charts – Page Setup and Printing.	**6**
IV	**Microsoft Excel – Advanced** Worksheet Views: Normal, Page Layout and Page Break – Freeze Panes – Sorting and Filtering Data – Data Validation – Logical, Text, and Date Functions – Basic Financial Functions – Worksheet Design and Printing.	**6**
V	**Microsoft PowerPoint** Creating Presentations – Using Templates – Creating Blank Presentations – Opening Existing Presentations – Slide Layouts – Background Design – Inserting Text, Images, Shapes and SmartArt – Applying Themes, Transitions and Animations – Slide Show and Presentation Techniques.	**6**

TOTAL	30

LIST OF PRACTICALS

MS WORD

1. Prepare a document (Chairperson's Speech, Auditor's Report, Agenda, Minutes) with formatting features such as bold, underline, font styles, line spacing, header, footer, page numbers, spell check, and find & replace.
2. Design an invitation card using text boxes and images.
3. Create a class timetable and perform table operations (insert, delete, formatting).
4. Prepare a shareholders' meeting letter using Mail Merge.
5. Prepare a Bio-Data using templates.

MS EXCEL

1. Prepare a class mark sheet and calculate total, average, result, and rank using formulas and sorting.
2. Create charts (Line, Pie, Bar) for sales, purchases, and profit.
3. Prepare a bank statement with simple and compound interest.
4. Perform financial calculations using PMT, RATE, NPER, PV, and FV.
5. Apply text, logical, and date/time functions.

MS POWERPOINT

1. Create slides showing the company hierarchy using an organization chart.
2. Prepare news headline slides with transitions and a custom slide show.
3. Create a seminar presentation using animations and design features.

CO	Course Outcomes
CO1	Understand basic office automation tools and applications.
CO2	Create, edit, and format documents using word processing tools.
CO3	Develop spreadsheets and perform calculations.
CO4	Apply data analysis tools such as sorting, filtering, and functions.
CO5	Design professional presentations using multimedia tools.

Textbooks

➢	Saxena, Sanjay (2015). *A First Course in Computers based on Windows 8 and MS Office 2013*. New Delhi: Vikas Publishing House Pvt. Ltd.
➢	Bhullar, M. S. & Kaur, Ramanpreet (2015). *Fundamentals of Information Technology and MS Office*. Ludhiana: Kalyani Publishers.
➢	Lalwani, Lokesh (2019). *Excel 2019 – All-in-One*. New Delhi: BPB Publications.

Reference Books

1.	Sterling, F. C. C. A. (2016). *Advanced Excel: How to Use VLOOKUP and INDEX-MATCH Functions*. USA: Straight Publications.
2.	Urban, Chris (2016). *Advanced Excel for Productivity*. USA.
3.	Lalwani, Lokesh (2019). *Excel 2019 All-in-One*. New Delhi: BPB Publications.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	–	2
CO2	3	3	2	2	2
CO3	3	3	2	2	2
CO4	3	2	2	2	2
CO5	2	2	2	2	3
Weightage of the course contributed to each PSO	**14**	**12**	**9**	**8**	**11**

FOUNDATION COURSE (FC) – I – FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UFCO11	**2**	0	0	I	**2**	**2**	**25**	**75**	**100**

Learning Objectives	
LO1	To provide a basic understanding of commerce, business, and forms of organization.
LO2	To introduce fundamental concepts of accounting and bookkeeping.
LO3	To familiarize students with marketing and advertising concepts.
LO4	To provide knowledge of auditing and entrepreneurial development.
LO5	To introduce basic concepts of Income Tax and its administration, and provide a basic understanding of banking concepts and services.

Prerequisites:

Unit	Contents	No. of Hours
I	**Commerce: Introduction** Definition of Commerce – Importance of Commerce – Meaning of Barter System – Business, Industry, Trade – Hindrances of Trade – Branches of Commerce – Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Company.	**6**
II	**Accounting: Introduction** Book Keeping: Meaning, Definition, Objectives – Accounting: Meaning, Definition, Objectives, Importance, Functions – Advantages and Limitations – Methods of Accounting: Single Entry and Double Entry – Steps in Double Entry System – Advantages of Double Entry – Meaning of Debit and Credit – Types of Accounts and Rules: Personal, Real, and Nominal Accounts.	**6**
III	**Marketing and Advertising** Meaning and Definition of Marketing – Functions of Marketing – Meaning of Consumer – Standardization and Grading – Pricing and Kinds of Pricing – Advertising: Meaning, Objectives, Functions, Advantages – Kinds of Advertising – Advertising Media and Types.	**6**
IV	**Auditing and 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-	**6**

	Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs.	
V	**Income Tax Law and Practice** Tax History – Types of Taxes – Important Terms in Taxation – Exempted Income under Section 10 – Canons of Taxation – Income Tax Authorities and Administration – Slab Rates – Filing of Returns – Residential Status.	**6**
TOTAL		**30**

CO	**Course Outcomes**
CO1	Explain the fundamentals of commerce and business organizations.
CO2	Understand basic accounting principles and apply rules of debit and credit.
CO3	Describe marketing functions and advertising strategies.
CO4	Understand auditing concepts and entrepreneurial skills.
CO5	Explain basic income tax concepts, filing, and administration.
Textbooks	
➢	L.M. Prasad – Principles of Management, S. Chand & Sons Co. Ltd., New Delhi, 2022.
➢	2. S.P. Jain & K.L. Narang – Financial Accounting–I, Kalyani Publishers, New Delhi, 2023
➢	T. Srinivasan – Income Tax Law and Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2024.
Reference Books	
1.	NCERT – Business Studies (Class XI & XII), NCERT Publications.
2.	Poonam Gandhi – Fundamentals of Business Studies, VK Global Publications.
3.	T.S. Grewal – Business Studies, Sultan Chand & Sons, New Delhi.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	3	2	1	-	2
CO2	3	**3**	2	**2**	3
CO3	3	3	**3**	2	3
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**14**

NON-MAJOR ELECTIVE COURSE (NME) – I – EVERYDAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UNCO11	2	0	0	I	2	2	25	75	100

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

Prerequisites:

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

CO	Course Outcomes
CO1	Understand basic banking concepts and functions.

CO2	Operate different types of bank accounts effectively.
CO3	Use digital banking tools and payment systems.
CO4	To identify banking services such as loans and deposits.
CO5	To practice safe and secure banking habits.
Textbooks	
➢	Indian Institute of Banking & Finance – *Principles of Banking*
Reference Books	
4.	Gordon & Natarajan – Banking Theory, Law and Practice

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	2	2	-	3
CO3	2	3	2	1	3
CO4	3	2	2	-	2
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**13**	**12**	**9**	**3**	**13**

Semester-2

<table>
<tr><th colspan="10">Semester–2</th></tr>
<tr><th rowspan="3">Course Code</th><th rowspan="3">Part</th><th rowspan="3">Course Category</th><th rowspan="3">Course Name</th><th rowspan="3">Hours/ Week</th><th colspan="4">Examination</th><th rowspan="3">Credits</th></tr>
<tr><th rowspan="2">Duration in Hours</th><th colspan="3">Max Marks</th></tr>
<tr><th>CIA</th><th>ESE</th><th>Total</th></tr>
<tr><td>26U1TL121</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">25</td><td rowspan="4">75</td><td rowspan="4">100</td><td rowspan="4">3</td></tr>
<tr><td>26U1HD21</td><td>I</td><td>Hindi –II</td></tr>
<tr><td>26U1MY21</td><td>I</td><td>Malayalam–II</td></tr>
<tr><td>26U1FR21</td><td>I</td><td>French – II</td></tr>
<tr><td>26U1EN21</td><td>II</td><td>Language-II</td><td>English–II</td><td>5</td><td>3</td><td>25</td><td>75</td><td>100</td><td>3</td></tr>
<tr><td>26UCCO21</td><td>III</td><td>Core-III</td><td>Financial Accounting - II</td><td>6</td><td>3</td><td>25</td><td>75</td><td>100</td><td>4</td></tr>
<tr><td>26UCCO22</td><td>III</td><td>Core-IV</td><td>Business Law</td><td>5</td><td>3</td><td>25</td><td>75</td><td>100</td><td>4</td></tr>
<tr><td>26UECO21</td><td rowspan="3">III</td><td rowspan="3">EC – II</td><td>Business Environment</td><td rowspan="3">3</td><td rowspan="3">3</td><td rowspan="3">25</td><td rowspan="3">75</td><td rowspan="3">100</td><td rowspan="3">3</td></tr>
<tr><td>26UECO22</td><td>Principles of Insurance</td></tr>
<tr><td>26UECO23</td><td>International Trade</td></tr>
<tr><td>26USCO21</td><td>IV</td><td>SEC - II</td><td>New Venture Planning and Development</td><td>2</td><td>3</td><td>25</td><td>75</td><td>100</td><td>2</td></tr>
<tr><td>26USCO22</td><td rowspan="2">IV</td><td rowspan="2">SEC - III</td><td>Internet Concepts and Applications</td><td rowspan="2">2</td><td rowspan="2">3</td><td rowspan="2">25</td><td rowspan="2">75</td><td rowspan="2">100</td><td rowspan="2">2</td></tr>
<tr><td>26USCO23</td><td>Market and Investment Management</td></tr>
<tr><td>26UNCO21</td><td>IV</td><td>NME - II</td><td>Business Accounting</td><td>2</td><td>3</td><td>25</td><td>75</td><td>100</td><td>2</td></tr>
<tr><td colspan="4">Total</td><td>30</td><td></td><td></td><td></td><td>800</td><td>23</td></tr>
</table>

FIRST YEAR – SEMESTER – II

CORE COURSE– III: FINANCIAL ACCOUNTING-II

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCO21</td><td>5</td><td>0</td><td>0</td><td>2</td><td>4</td><td>6</td><td>25</td><td>75</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To understand the accounting treatment of Hire Purchase and Instalment systems.</td></tr>
<tr><td>LO2</td><td colspan="9">To acquire knowledge on branch and departmental accounting.</td></tr>
<tr><td>LO3</td><td colspan="9">To understand accounting procedures relating to the admission, retirement, and death of partners.</td></tr>
<tr><td>LO4</td><td colspan="9">To apply accounting principles in the dissolution of partnership firms.</td></tr>
<tr><td>LO5</td><td colspan="9">To familiarize with accounting standards and financial reporting practices.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Hire Purchase and Instalment System
Hire Purchase System – Meaning and Features – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account – Instalment System – Calculation of Profit.</td><td>18</td></tr>
<tr><td>II</td><td>Branch and Departmental Accounts
Branch Accounts: Meaning – Types – Dependent Branches – Debtors System – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit – Independent Branches (excluding foreign branches).
Departmental Accounts: Meaning – Basis of Allocation of Expenses – Inter-departmental Transfer at Cost or Selling Price.</td><td>18</td></tr>
<tr><td>III</td><td>Partnership Accounts I
Admission of a Partner: Accounting Treatment – Treatment of Goodwill – Calculation of Hidden Goodwill.
Retirement of a Partner: Death of a Partner – Accounting Treatment.</td><td>18</td></tr>
<tr><td>IV</td><td>Partnership Accounts II
Dissolution of Partnership – Methods – Settlement of Accounts – Realisation Account – Treatment of Goodwill – Preparation of Balance Sheet. Insolvency of Partners – One or more partners insolvent – All partners insolvent – Application of Garner vs Murray Rule – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.</td><td>18</td></tr>
<tr><td>V</td><td>Accounting Standards and Financial Reporting</td><td></td></tr>
</table>

	Objectives and Uses of Financial Statements – Role of Accounting Standards – Development of Accounting Standards in India – Role of IFRS – IFRS Adoption vs Convergence – Implementation Plan in India – Ind AS: Introduction – Difference between Ind AS and IFRS. *(Theory Only)*	**18**
TOTAL		**90**
THEORY 20% & PROBLEM 80%		
CO	**Course Outcomes**	
CO1	Apply accounting techniques for Hire Purchase and Instalment systems.	
CO2	Prepare branch and departmental accounts.	
CO3	Analyze partnership changes such as admission, retirement, and death.	
CO4	Solve problems related to dissolution of partnership, including insolvency.	
CO5	Understand the role and application of accounting standards in financial reporting.	
Textbooks		
➢	S.P. Jain & K.L. Narang – *Advanced Accountancy*, Kalyani Publishers, New Delhi.	
➢	T.S. Reddy & A. Murthy – *Financial Accounting*, Margham Publications, Chennai.	
➢	R.L. Gupta & M. Radhaswamy – *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	Shukla, Grewal & Gupta – *Advanced Accounts*, S. Chand & Company Ltd., New Delhi.	
2.	S.N. Maheshwari & S.K. Maheshwari – *Financial Accounting*, Vikas Publishing House, New Delhi.	

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

CORE COURSE– IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO22	**4**	0	0	2	**4**	**5**	**25**	**75**	**100**

Learning Objectives	
LO1	To provide knowledge of the basic concepts and essentials of the Indian Contract Act, 1872.
LO2	To understand the performance, discharge, and remedies of contracts.
LO3	To familiarize students with special contracts such as indemnity, guarantee, bailment, and pledge.
LO4	To develop an understanding of the Sale of Goods Act, 1930, and its applications.
LO5	To enable students to apply legal principles in business situations.

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 Contracts.	**15**
II	**Performance of Contract** Meaning of Performance – Offer to Perform – Devolution of Joint Liabilities and Rights – Time and Place of Performance – Reciprocal Promises – Assignment of Contracts – Remedies for Breach of Contract – Termination and Discharge of Contract – Quasi Contracts.	**15**
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 – Meaning, Essentials, Classification – Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning and Essentials – Pledge and Lien – Rights of Pawner and Pawnee.	**15**
V	**Sale of Goods Act, 1930** Definition of Contract of Sale – Formation – Essentials – Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes – Sale by Non-owners – Rights and Duties of Buyer – Rights of an Unpaid Seller.	**15**
	TOTAL	**75**

CO	**Course Outcomes**

CO1	Explain the fundamental principles of contract law and valid contract formation.
CO2	Analyse the performance and discharge of contracts and remedies for breach.
CO3	Interpret legal provisions relating to indemnity, guarantee, bailment, and pledge.
CO4	Evaluate the legal aspects of the sale of goods, including the rights and duties of buyers and sellers.
CO5	Apply legal knowledge to solve practical business problems.
Textbooks	
➢	N.D. Kapoor – *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi.
➢	P.C. Tulsian – *Business Law*, McGraw-Hill Education, New Delhi.
➢	M.C. Kuchhal – *Business Law*, Vikas Publishing House Pvt. Ltd., New Delhi.
Reference Books	
1.	Avtar Singh – *Mercantile Law*, Eastern Book Company, Lucknow.
2.	R.K. Bangia – *Indian Contract Act*, Allahabad Law Agency.
3.	Bare Acts – *Indian Contract Act, 1872, and Sale of Goods Act, 1930*, Government Publications.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	2	3	2	2
CO4	3	3	2	2	3
CO5	2	3	3	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

ELECTIVE COURSE – II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO21	**3**	0	0	2	**3**	**3**	**25**	**75**	**100**

Learning Objectives

LO1	To provide a conceptual understanding of the business environment and its components.
LO2	To examine the impact of the political and legal environment on business decisions.
LO3	To understand the influence of social and cultural factors on business.
LO4	To analyze the economic environment and macroeconomic variables affecting business.
LO5	To study technological developments and their impact on business operations.

Prerequisites:

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

CO	Course Outcomes

CO1	Explain the nature, significance, and elements of the business environment.
CO2	Analyze the relationship between government, law, and business in India.
CO3	Evaluate the impact of social and cultural factors on business decisions.
CO4	Interpret economic indicators and their influence on the business environment.
CO5	Assess the role of technology and innovation in shaping business strategies.
Textbooks	
➢	Francis Cherunilam – Business Environment, Himalaya Publishing House, Mumbai.
➢	K. Aswathappa – Essentials of Business Environment, Himalaya Publishing House, Mumbai.
➢	C.B. Gupta – Business Environment, Sultan Chand & Sons, New Delhi.
Reference Books	
1.	P.K. Ghosh – *Business Environment*, Sultan Chand & Sons, New Delhi.
2.	Justin Paul – *Business Environment: Text and Cases*, McGraw-Hill Education, New Delhi.
3.	V.S.P. Rao – *Business Environment*, Excel Books, New Delhi.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	1	3
CO3	3	2	3	2	3
CO4	2	3	3	2	3
CO5	2	3	2	3	3
Weightage of the course contributed to each PSO	**13**	**13**	**11**	**8**	**14**

ELECTIVE COURSE – II: PRINCIPLES OF INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO22	3	0	0	2	**3**	**3**	**25**	**75**	**100**

Learning Objectives

LO1	To provide basic knowledge of insurance concepts, principles, and types of insurance.
LO2	To understand the structure and functioning of life insurance business.
LO3	To examine various types of general insurance and claim settlement procedures.
LO4	To analyze risk management concepts and techniques.
LO5	To familiarize students with the regulatory framework of insurance in India.

Prerequisites:

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.	9
III	**General Insurance** General Insurance Business – Fundamental Principles – Types: Fire Insurance, Marine Insurance, Motor Insurance, Personal Accident Insurance, Liability Insurance, Miscellaneous Insurance – Claims Settlement Procedure.	9
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction – Risk Transfer – Risk Financing – Levels of Risk Management – Corporate Risk Management – Personal Risk Management.	9
V	**Insurance Regulation** Insurance Regulatory and Development Authority Act, 1999 – Introduction – Purpose – Duties, Powers and Functions – Operations of IRDA – Policyholder Protection – Exposure/Prudential Norms – Overview of Related Provisions.	9
	TOTAL	**45**

CO	Course Outcomes
CO1	Explain the basic concepts, principles, and importance of insurance.
CO2	Analyze different life insurance products and policies.
CO3	Evaluate various types of general insurance and claim procedures.
CO4	Apply risk management techniques in personal and business contexts.
CO5	Understand the role and functions of insurance regulatory authorities in India.
	Textbooks
➢	M.N. Mishra – *Insurance: Principles and Practice*, S. Chand & Company Ltd., New Delhi.
➢	C.L. Tyagi – *Insurance Law and Practice*, Atlantic Publishers, New Delhi.
➢	P.K. Gupta – *Insurance and Risk Management*, Himalaya Publishing House, Mumbai.
	Reference Books
1.	K.C. Mishra – *Principles and Practice of Insurance*, Cengage Learning, New Delhi.
2.	Emmett J. Vaughan – *Fundamentals of Risk and Insurance*, Wiley India.
3.	George E. Rejda – *Principles of Risk Management and Insurance*, Pearson Education.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

ELECTIVE COURSE – II: INTERNATIONAL TRADE

<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>26UECO23</td><td>3</td><td>0</td><td>0</td><td>2</td><td>3</td><td>3</td><td>25</td><td>75</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To provide fundamental knowledge of international trade concepts and its importance.</td></tr>
<tr><td>LO2</td><td colspan="9">To understand classical and modern theories of international trade.</td></tr>
<tr><td>LO3</td><td colspan="9">To analyze the balance of payments and adjustment mechanisms.</td></tr>
<tr><td>LO4</td><td colspan="9">To examine terms of trade and trade-related economic concepts.</td></tr>
<tr><td>LO5</td><td colspan="9">To familiarize students with international economic institutions and global trade regulations.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><th>Unit</th><th colspan="8">Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td colspan="8">Introduction to International Trade
Introduction to International Trade – Meaning and Definition – Difference between Internal and International Trade – Importance of International Trade in Global Context – Role of International Trade in Developing and Emerging Economies.</td><td>9</td></tr>
<tr><td>II</td><td colspan="8">Theories of International Trade
Classical Theories: Adam Smith’s Theory of Absolute Advantage, David Ricardo’s Comparative Cost Theory. Modern Theories: Gottfried Haberler’s Opportunity Cost Theory, Eli Heckscher – Bertil Ohlin Theory, Wassily Leontief’s Paradox – Trade and Economic Growth – Immiserizing Growth Theory.</td><td>9</td></tr>
<tr><td>III</td><td colspan="8">Balance of Payments
Balance of Payments – Components – Current Account and Capital Account – Disequilibrium in BOP – Methods of Correcting Disequilibrium – Balance of Payment Adjustment Theories – Marshall–Lerner Mechanism.</td><td>9</td></tr>
<tr><td>IV</td><td colspan="8">Balance of Trade and Terms of Trade
Balance of Trade – Terms of Trade: Meaning and Definition – Difference between Balance of Trade and Balance of Payments – J-Curve Effect in BOP Adjustment.</td><td>9</td></tr>
<tr><td>V</td><td colspan="8">International Economic Institutions
International Monetary System – Bretton Woods Conference – International Monetary Fund (IMF): Objectives, Structure, Membership, Quotas, SDRs, India and IMF – World Bank and UNCTAD – Role in Trade and Development – World Trade Organization (WTO): Functions and Objectives – Agreements on Agriculture, GATS, TRIPS, TRIMS – Dispute Settlement Mechanism.</td><td>9</td></tr>
</table>

TOTAL		45
CO	**Course Outcomes**	
CO1	Explain the concepts and significance of international trade in global and emerging economies.	
CO2	Compare classical and modern theories of international trade.	
CO3	Analyze the balance of payments, its components, and correction measures.	
CO4	Evaluate terms of trade and their impact on economic stability.	
CO5	Assess the role of international institutions in regulating global trade.	
Textbooks		
➢	Francis Cherunilam – *International Trade and Export Management*, Himalaya Publishing House.	
➢	Paul R. Krugman & Maurice Obstfeld – *International Economics*, Pearson Education.	
➢	Robert J. Carbaugh – *International Economics*, Wadsworth Publishing Company.	
Reference Books		
1.	T. Aryamala – *International Trade*, Vijay Nicole.	
2.	V. A. Avadhani – *International Financial Management*, Himalaya Publishing House.	
3.	Punam Agarwal & Jatinder Kaur – *International Business*, Kalyani Publications.	

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-II: NEW VENTURE PLANNING AND 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>26USCO21</td><td>2</td><td>0</td><td>0</td><td>2</td><td>2</td><td>2</td><td>25</td><td>75</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To provide knowledge on entrepreneurial concepts and venture creation.
LO2	To understand opportunity identification and creativity in entrepreneurship.
LO3	To familiarize students with legal and financial aspects of starting a business.
LO4	To analyze marketing strategies for new ventures.
LO5	To develop skills in preparing business plans.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneurship and New Ventures** Starting New Ventures – Meaning and Features – Opportunity Identification – Search for New Ideas – Sources of Innovative Ideas – Techniques for Generating Ideas – Entrepreneurial Imagination and Creativity – Role of Creative Thinking – Developing Creativity – Barriers to Creativity – Pathways to New Ventures – Creating New Ventures – Acquisition of Existing Venture – Advantages and Evaluation of Acquisition.	**6**
II	**Legal Aspects of Business** Legal Challenges in Setting up Business – Intellectual Property Rights: Patents, Trademarks and Copyrights – Requirements and Procedures for Registration – Legal Acts Governing Business in India.	**6**
III	**Financing of New Ventures** Search for Entrepreneurial Capital – Venture Capital – Evaluation of Venture Capital Proposals – Stages of Financing – Alternative Sources of Finance – Bank Finance – Government Policy Packages – State Financial Corporations (SFCs) – Business Incubators and Facilitators.	**6**
IV	**Marketing of New Ventures** Marketing Aspects of New Ventures – Developing a Marketing Plan – Customer Analysis – Geographical Analysis – Economic Analysis – Linguistic Analysis – Sales Analysis – Competition Analysis – Market Research – Sales Forecasting – Pricing Decisions.	**6**
V	**Business Plan Preparation**	**6**

	Business Plan – Concept and Importance – Benefits of Business Plan – Pitfalls to Avoid – Developing a Business Plan – Elements: Executive Summary – Business Description – Market Niche and Market Share – Research, Design, and Development.	
TOTAL		**30**

CO	**Course Outcomes**
CO1	Explain the process of starting and managing new ventures.
CO2	Identify and evaluate business opportunities using creative thinking.
CO3	Understand legal requirements and sources of entrepreneurial finance.
CO4	Develop marketing strategies for new ventures.
CO5	Prepare a comprehensive business plan.

Textbooks	
➢	Vasant Desai – *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House.
➢	S.S. Khanka – *Entrepreneurial Development*, S. Chand & Company Ltd.
➢	Rajeev Roy – *Entrepreneurship*, Oxford University Press.

Reference Books	
1.	Robert D. Hisrich – *Entrepreneurship*, McGraw Hill Education.
2.	Donald F. Kuratko – *Entrepreneurship: Theory, Process and Practice*, Cengage Learning.
3.	Nandan H – *Fundamentals of Entrepreneurship*, PHI Learning.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-III: INTERNET CONCEPTS AND APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO22	2	0	0	2	**2**	**2**	**25**	**75**	**100**

Learning Objectives	
LO1	To provide a basic understanding of internet concepts, connectivity, and networking.
LO2	To familiarize students with e-mail communication and internet services.
LO3	To develop knowledge on web technologies, browsers, and search engines.
LO4	To enable students to use internet resources for business and academic purposes effectively.
LO5	To create awareness about the secure and efficient use of internet tools.

Prerequisites:

Unit	Contents	No. of Hours
I	**Internet Concepts:** Introduction to the Internet – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High-Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LANs to the Internet.	**6**
II	**E-mail Concepts:** E-mail Concepts – E-mail Addressing – Sending and Receiving Files by E-mail – Controlling E-mail Volume – Sending and Receiving Secure E-mail.	**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 HTTP – Web Browsers – Netscape Navigator and Communicator – Microsoft Internet Explorer – Functions and Applications.	**6**
V	**Search Engines and Web Resources** Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Infospace, Yahoo – Subscriptions and Channels – Websites – Use of Web Resources – News, Weather, Sports, Personal Finance and Investing.	**6**
	TOTAL	**30**

CO	Course Outcomes
CO1	Explain the fundamentals of the Internet and its applications.
CO2	Demonstrate the use of e-mail and online communication tools.
CO3	Understand web technologies, browsers, and internet protocols.

CO4	Apply search techniques to retrieve relevant information from the internet.
CO5	Use internet services effectively for business, education, and research.
Textbooks	
➢	The Internet Book – Douglas E. Comer
➢	Using the Internet and World Wide Web – Gary B. Shelly & Thomas J. Cashman
➢	Internet and Web Technologies – S. K. Basandra
Reference Books	
1.	Computer Fundamentals – P. K. Sinha & Priti Sinha
2.	Data Communications and Networking – Behrouz A. Forouzan
3.	E-Commerce: An Indian Perspective – Ravi Kalakota & Andrew B. Whinston

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-III: MARKET AND INVESTMENT MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO23	2	0	0	2	2	2	25	75	100

Learning Objectives	
LO1	To introduce the concepts and types of securities and the securities market in India.
LO2	To explain the functioning and importance of the primary market and IPOs.
LO3	To provide knowledge of the secondary market, trading mechanics, and broker roles.
LO4	To familiarize students with regulatory frameworks and SEBI guidelines.
LO5	To understand dematerialization, depositories, and demat trading procedures.
Prerequisites:	

Unit	Contents	No. of Hours
I	**Introduction to Securities Market:** 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 of the primary market - New Issue Market: IPO, FPO, OFS - Methods of floatation: Fixed price method, Book building method - Pricing of issues - Offer documents - Role of merchant bankers, underwriters, lead managers, syndicate members, brokers, registrars, bankers	6
III	**Secondary Market** Concept, functions, and importance - Mechanics of stock market trading: types of orders, screen-based trading, internet-based trading, settlement procedure - Types of brokers	6
IV	**Regulatory Framework** SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018 - Stock exchanges and intermediaries - SEBI and investor protection - Securities Contract Regulation Act - SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015	6
V	**Dematerialization** Demat trading concept and significance - Role of depositories and custodians - SEBI guidelines and other regulations related to demat trading - Procedure of demat trading, account details	6
	TOTAL	**30**

CO	Course Outcomes

CO1	Explain the fundamentals of securities, risk, and return concepts.
CO2	Describe the functions and procedures of the primary market and IPO issuance.
CO3	Analyze secondary market operations, trading methods, and broker functions.
CO4	Apply knowledge of SEBI regulations, investor protection, and legal frameworks.
CO5	Demonstrate understanding of dematerialization and the demat trading process.
Textbooks	
➢	Digital Marketing: Strategy, Implementation & Practice – Dave Chaffey & Fiona Ellis-Chadwick
➢	Understanding Digital Marketing – Damian Ryan
➢	Marketing 4.0: Moving from Traditional to Digital – Philip Kotler
Reference Books	
1.	The Art of SEO – Eric Enge, Stephan Spencer & Jessie Stricchiola
2.	Epic Content Marketing – Joe Pulizzi
3.	Digital Marketing for Dummies – Ryan Deiss & Russ Henneberry

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	2	3	2	3	3
CO5	2	2	3	3	3
Weightage of the course contributed to each PSO	**13**	**13**	**11**	**10**	**12**

NON-MAJOR ELECTIVE COURSE (NME) – II – BUSINESS ACCOUNTING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UNCO21	2	0	0	2	**2**	**2**	**25**	**75**	**100**

Learning Objectives

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

Prerequisites:

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

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

CO5	Prepare simple final accounts of a business.
Textbooks	
➢	T.S. Reddy & A. Murthy – Financial Accounting
➢	S.P. Jain & K.L. Narang – Advanced Accountancy
Reference Books	
1.	R.L. Gupta & V.K. Gupta – Financial Accounting

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

NON-MAJOR ELECTIVE COURSE (NME) – I – EVERYDAY BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UNCO11	2	0	0	I	2	2	50	50	100

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

Prerequisites:

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

CO	Course Outcomes
CO1	Understand basic banking concepts and functions.
CO2	Operate different types of bank accounts effectively.

CO3	Use digital banking tools and payment systems.
CO4	To identify banking services such as loans and deposits.
CO5	To practice safe and secure banking habits.
Textbooks	
➢	Indian Institute of Banking & Finance – *Principles of Banking*
Reference Books	
4.	Gordon & Natarajan – Banking Theory, Law and Practice

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	2	2	-	3
CO3	2	3	2	1	3
CO4	3	2	2	-	2
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**13**	**12**	**9**	**3**	**13**

Semester–II									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26U1TL121	I	Language-I	Tamil–II	5	3	50	50	100	3
26U1HD21	I		Hindi –II						
26U1MY21	I		Malayalam–II						
26U1FR21	I		French – II						
26U1EN21	II	Language-II	English–II	5	3	50	50	100	3
26UCCO21	III	Core-III	Financial Accounting - II	6	3	50	50	100	4
26UCCO22	III	Core-IV	Business Law	5	3	50	50	100	4
26UECO21	III	EC – II	Business Environment	3	3	50	50	100	3
26UECO22			Principles of Insurance						
26UECO23			International Trade						
26USCO21	IV	SEC - II	New Venture Planning and Development	2	3	50	50	100	2
26USCO22	IV	SEC - III	Internet Concepts and Applications	2	3	50	50	100	2
26USCO23			Market and Investment Management						
26UNCO21	IV	NME - II	Business Accounting	2	3	50	50	100	2
Total				**30**				**800**	**23**

FIRST YEAR – SEMESTER – II

CORE COURSE– III: FINANCIAL ACCOUNTING-II

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCO21</td><td>6</td><td>0</td><td>0</td><td>2</td><td>4</td><td>6</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To understand the accounting treatment of Hire Purchase and Instalment systems.</td></tr>
<tr><td>LO2</td><td>To acquire knowledge on branch and departmental accounting.</td></tr>
<tr><td>LO3</td><td>To understand accounting procedures relating to the admission, retirement, and death of partners.</td></tr>
<tr><td>LO4</td><td>To apply accounting principles in the dissolution of partnership firms.</td></tr>
<tr><td>LO5</td><td>To familiarize with accounting standards and financial reporting practices.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Hire Purchase and Instalment System
Hire Purchase System – Meaning and Features – Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account – Instalment System – Calculation of Profit.</td><td>18</td></tr>
<tr><td>II</td><td>Branch and Departmental Accounts
Branch Accounts: Meaning – Types – Dependent Branches – Debtors System – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit – Independent Branches (excluding foreign branches).
Departmental Accounts: Meaning – Basis of Allocation of Expenses – Inter-departmental Transfer at Cost or Selling Price.</td><td>18</td></tr>
<tr><td>III</td><td>Partnership Accounts I
Admission of a Partner: Accounting Treatment – Treatment of Goodwill – Calculation of Hidden Goodwill.
Retirement of a Partner: Death of a Partner – Accounting Treatment.</td><td>18</td></tr>
<tr><td>IV</td><td>Partnership Accounts II
Dissolution of Partnership – Methods – Settlement of Accounts – Realisation Account – Treatment of Goodwill – Preparation of Balance Sheet. Insolvency of Partners – One or more partners insolvent – All partners insolvent – Application of Garner vs Murray Rule – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.</td><td>18</td></tr>
<tr><td>V</td><td>Accounting Standards and Financial Reporting</td><td></td></tr>
</table>

	Objectives and Uses of Financial Statements – Role of Accounting Standards – Development of Accounting Standards in India – Role of IFRS – IFRS Adoption vs Convergence – Implementation Plan in India – Ind AS: Introduction – Difference between Ind AS and IFRS. *(Theory Only)*	**18**
TOTAL		**90**
THEORY 20% & PROBLEM 80%		
CO	**Course Outcomes**	
CO1	Apply accounting techniques for Hire Purchase and Instalment systems.	
CO2	Prepare branch and departmental accounts.	
CO3	Analyze partnership changes such as admission, retirement, and death.	
CO4	Solve problems related to dissolution of partnership, including insolvency.	
CO5	Understand the role and application of accounting standards in financial reporting.	
Textbooks		
➢	S.P. Jain & K.L. Narang – *Advanced Accountancy*, Kalyani Publishers, New Delhi.	
➢	T.S. Reddy & A. Murthy – *Financial Accounting*, Margham Publications, Chennai.	
➢	R.L. Gupta & M. Radhaswamy – *Advanced Accountancy*, Sultan Chand & Sons, New Delhi.	
Reference Books		
1.	Shukla, Grewal & Gupta – *Advanced Accounts*, S. Chand & Company Ltd., New Delhi.	
2.	S.N. Maheshwari & S.K. Maheshwari – *Financial Accounting*, Vikas Publishing House, New Delhi.	

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

CORE COURSE– IV: BUSINESS LAW

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCO22</td><td>5</td><td>0</td><td>0</td><td>2</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To provide knowledge of the basic concepts and essentials of the Indian Contract Act, 1872.</td></tr>
<tr><td>LO2</td><td>To understand the performance, discharge, and remedies of contracts.</td></tr>
<tr><td>LO3</td><td>To familiarize students with special contracts such as indemnity, guarantee, bailment, and pledge.</td></tr>
<tr><td>LO4</td><td>To develop an understanding of the Sale of Goods Act, 1930, and its applications.</td></tr>
<tr><td>LO5</td><td>To enable students to apply legal principles in business situations.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

<table>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>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 Contracts.</td><td>15</td></tr>
<tr><td>II</td><td>Performance of Contract
Meaning of Performance – Offer to Perform – Devolution of Joint Liabilities and Rights – Time and Place of Performance – Reciprocal Promises – Assignment of Contracts – Remedies for Breach of Contract – Termination and Discharge of Contract – Quasi Contracts.</td><td>15</td></tr>
<tr><td>III</td><td>Contract of Indemnity and Guarantee
Contract of Indemnity and Contract of Guarantee – Extent of Surety’s Liability – Kinds of Guarantee – Rights of Surety – Discharge of Surety.</td><td>15</td></tr>
<tr><td>IV</td><td>Bailment and Pledge
Bailment – Meaning, Essentials, Classification – Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning and Essentials – Pledge and Lien – Rights of Pawner and Pawnee.</td><td>15</td></tr>
<tr><td>V</td><td>Sale of Goods Act, 1930
Definition of Contract of Sale – Formation – Essentials – Conditions and Warranties – Transfer of Property – Contracts involving Sea Routes – Sale by Non-owners – Rights and Duties of Buyer – Rights of an Unpaid Seller.</td><td>15</td></tr>
<tr><td colspan="2">TOTAL</td><td>75</td></tr>
<tr><td>CO</td><td colspan="2">Course Outcomes</td></tr>
</table>

CO1	Explain the fundamental principles of contract law and valid contract formation.
CO2	Analyse the performance and discharge of contracts and remedies for breach.
CO3	Interpret legal provisions relating to indemnity, guarantee, bailment, and pledge.
CO4	Evaluate the legal aspects of the sale of goods, including the rights and duties of buyers and sellers.
CO5	Apply legal knowledge to solve practical business problems.
Textbooks	
➢	N.D. Kapoor – *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi.
➢	P.C. Tulsian – *Business Law*, McGraw-Hill Education, New Delhi.
➢	M.C. Kuchhal – *Business Law*, Vikas Publishing House Pvt. Ltd., New Delhi.
Reference Books	
1.	Avtar Singh – *Mercantile Law*, Eastern Book Company, Lucknow.
2.	R.K. Bangia – *Indian Contract Act*, Allahabad Law Agency.
3.	Bare Acts – *Indian Contract Act, 1872, and Sale of Goods Act, 1930*, Government Publications.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	2	3	2	2
CO4	3	3	2	2	3
CO5	2	3	3	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

ELECTIVE COURSE – II: BUSINESS ENVIRONMENT

<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>26UECO21</td><td>3</td><td>0</td><td>0</td><td>2</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 provide a conceptual understanding of the business environment and its components.</td></tr>
<tr><td>LO2</td><td colspan="9">To examine the impact of the political and legal environment on business decisions.</td></tr>
<tr><td>LO3</td><td colspan="9">To understand the influence of social and cultural factors on business.</td></tr>
<tr><td>LO4</td><td colspan="9">To analyze the economic environment and macroeconomic variables affecting business.</td></tr>
<tr><td>LO5</td><td colspan="9">To study technological developments and their impact on business operations.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

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

CO	Course Outcomes

CO1	Explain the nature, significance, and elements of the business environment.
CO2	Analyze the relationship between government, law, and business in India.
CO3	Evaluate the impact of social and cultural factors on business decisions.
CO4	Interpret economic indicators and their influence on the business environment.
CO5	Assess the role of technology and innovation in shaping business strategies.
Textbooks	
➢	Francis Cherunilam – Business Environment, Himalaya Publishing House, Mumbai.
➢	K. Aswathappa – Essentials of Business Environment, Himalaya Publishing House, Mumbai.
➢	C.B. Gupta – Business Environment, Sultan Chand & Sons, New Delhi.
Reference Books	
1.	P.K. Ghosh – *Business Environment*, Sultan Chand & Sons, New Delhi.
2.	Justin Paul – *Business Environment: Text and Cases*, McGraw-Hill Education, New Delhi.
3.	V.S.P. Rao – *Business Environment,* Excel Books, New Delhi.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	1	3
CO3	3	2	3	2	3
CO4	2	3	3	2	3
CO5	2	3	2	3	3
Weightage of the course contributed to each PSO	**13**	**13**	**11**	**8**	**14**

ELECTIVE COURSE – II: PRINCIPLES OF INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO22	3	0	0	2	**3**	**3**	**50**	**50**	**100**

Learning Objectives	
LO1	To provide basic knowledge of insurance concepts, principles, and types of insurance.
LO2	To understand the structure and functioning of life insurance business.
LO3	To examine various types of general insurance and claim settlement procedures.
LO4	To analyze risk management concepts and techniques.
LO5	To familiarize students with the regulatory framework of insurance in India.

Prerequisites:

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.	9
III	**General Insurance** General Insurance Business – Fundamental Principles – Types: Fire Insurance, Marine Insurance, Motor Insurance, Personal Accident Insurance, Liability Insurance, Miscellaneous Insurance – Claims Settlement Procedure.	9
IV	**Risk Management** Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses – Risk Reduction – Risk Transfer – Risk Financing – Levels of Risk Management – Corporate Risk Management – Personal Risk Management.	9
V	**Insurance Regulation** Insurance Regulatory and Development Authority Act, 1999 – Introduction – Purpose – Duties, Powers and Functions – Operations of IRDA – Policyholder Protection – Exposure/Prudential Norms – Overview of Related Provisions.	9
	TOTAL	**45**

CO	Course Outcomes
CO1	Explain the basic concepts, principles, and importance of insurance.
CO2	Analyze different life insurance products and policies.
CO3	Evaluate various types of general insurance and claim procedures.
CO4	Apply risk management techniques in personal and business contexts.
CO5	Understand the role and functions of insurance regulatory authorities in India.
Textbooks	
➢	M.N. Mishra – *Insurance: Principles and Practice*, S. Chand & Company Ltd., New Delhi.
➢	C.L. Tyagi – *Insurance Law and Practice*, Atlantic Publishers, New Delhi.
➢	P.K. Gupta – *Insurance and Risk Management*, Himalaya Publishing House, Mumbai.
Reference Books	
1.	K.C. Mishra – *Principles and Practice of Insurance*, Cengage Learning, New Delhi.
2.	Emmett J. Vaughan – *Fundamentals of Risk and Insurance*, Wiley India.
3.	George E. Rejda – *Principles of Risk Management and Insurance*, Pearson Education.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

ELECTIVE COURSE – II: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO23	3	0	0	2	**3**	**3**	**50**	**50**	**100**

Learning Objectives

LO1	To provide fundamental knowledge of international trade concepts and its importance.
LO2	To understand classical and modern theories of international trade.
LO3	To analyze the balance of payments and adjustment mechanisms.
LO4	To examine terms of trade and trade-related economic concepts.
LO5	To familiarize students with international economic institutions and global trade regulations.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to International Trade** Introduction to International Trade – Meaning and Definition – Difference between Internal and International Trade – Importance of International Trade in Global Context – Role of International Trade in Developing and Emerging Economies.	9
II	**Theories of International Trade** Classical Theories: **Adam Smith**'s Theory of Absolute Advantage, **David Ricardo**'s Comparative Cost Theory. Modern Theories: **Gottfried Haberler**'s Opportunity Cost Theory, **Eli Heckscher** – **Bertil Ohlin** Theory, **Wassily Leontief**'s Paradox – Trade and Economic Growth – Immiserizing Growth Theory.	9
III	**Balance of Payments** Balance of Payments – Components – Current Account and Capital Account – Disequilibrium in BOP – Methods of Correcting Disequilibrium – Balance of Payment Adjustment Theories – Marshall–Lerner Mechanism.	9
IV	**Balance of Trade and Terms of Trade** Balance of Trade – Terms of Trade: Meaning and Definition – Difference between Balance of Trade and Balance of Payments – J-Curve Effect in BOP Adjustment.	9
V	**International Economic Institutions** International Monetary System – Bretton Woods Conference – **International Monetary Fund** (IMF): Objectives, Structure, Membership, Quotas, SDRs, India and IMF – **World Bank** and **UNCTAD** – Role in Trade and Development – **World Trade Organization** (WTO): Functions and Objectives – Agreements on Agriculture, GATS, TRIPS, TRIMS – Dispute Settlement Mechanism.	9

TOTAL		**45**
CO	**Course Outcomes**	
CO1	Explain the concepts and significance of international trade in global and emerging economies.	
CO2	Compare classical and modern theories of international trade.	
CO3	Analyze the balance of payments, its components, and correction measures.	
CO4	Evaluate terms of trade and their impact on economic stability.	
CO5	Assess the role of international institutions in regulating global trade.	
Textbooks		
➢	Francis Cherunilam – *International Trade and Export Management*, Himalaya Publishing House.	
➢	Paul R. Krugman & Maurice Obstfeld – *International Economics*, Pearson Education.	
➢	Robert J. Carbaugh – *International Economics*, Wadsworth Publishing Company.	
Reference Books		
1.	T. Aryamala – *International Trade*, Vijay Nicole.	
2.	V. A. Avadhani – *International Financial Management*, Himalaya Publishing House.	
3.	Punam Agarwal & Jatinder Kaur – *International Business*, Kalyani Publications.	

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-II: NEW VENTURE PLANNING AND 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>26USCO21</td><td>2</td><td>0</td><td>0</td><td>2</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To provide knowledge on entrepreneurial concepts and venture creation.
LO2	To understand opportunity identification and creativity in entrepreneurship.
LO3	To familiarize students with legal and financial aspects of starting a business.
LO4	To analyze marketing strategies for new ventures.
LO5	To develop skills in preparing business plans.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Entrepreneurship and New Ventures** Starting New Ventures – Meaning and Features – Opportunity Identification – Search for New Ideas – Sources of Innovative Ideas – Techniques for Generating Ideas – Entrepreneurial Imagination and Creativity – Role of Creative Thinking – Developing Creativity – Barriers to Creativity – Pathways to New Ventures – Creating New Ventures – Acquisition of Existing Venture – Advantages and Evaluation of Acquisition.	**6**
II	**Legal Aspects of Business** Legal Challenges in Setting up Business – Intellectual Property Rights: Patents, Trademarks and Copyrights – Requirements and Procedures for Registration – Legal Acts Governing Business in India.	**6**
III	**Financing of New Ventures** Search for Entrepreneurial Capital – Venture Capital – Evaluation of Venture Capital Proposals – Stages of Financing – Alternative Sources of Finance – Bank Finance – Government Policy Packages – State Financial Corporations (SFCs) – Business Incubators and Facilitators.	**6**
IV	**Marketing of New Ventures** Marketing Aspects of New Ventures – Developing a Marketing Plan – Customer Analysis – Geographical Analysis – Economic Analysis – Linguistic Analysis – Sales Analysis – Competition Analysis – Market Research – Sales Forecasting – Pricing Decisions.	**6**
V	**Business Plan Preparation** Business Plan – Concept and Importance – Benefits of Business Plan – Pitfalls to	**6**

	Avoid – Developing a Business Plan – Elements: Executive Summary – Business Description – Market Niche and Market Share – Research, Design, and Development.	
TOTAL		**30**

CO	**Course Outcomes**
CO1	Explain the process of starting and managing new ventures.
CO2	Identify and evaluate business opportunities using creative thinking.
CO3	Understand legal requirements and sources of entrepreneurial finance.
CO4	Develop marketing strategies for new ventures.
CO5	Prepare a comprehensive business plan.
Textbooks	
➢	Vasant Desai – *Dynamics of Entrepreneurial Development and Management*, Himalaya Publishing House.
➢	S.S. Khanka – *Entrepreneurial Development*, S. Chand & Company Ltd.
➢	Rajeev Roy – *Entrepreneurship*, Oxford University Press.
Reference Books	
1.	Robert D. Hisrich – *Entrepreneurship*, McGraw Hill Education.
2.	Donald F. Kuratko – *Entrepreneurship: Theory, Process and Practice*, Cengage Learning.
3.	Nandan H – *Fundamentals of Entrepreneurship*, PHI Learning.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-III: INTERNET CONCEPTS AND APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO22	2	0	0	2	**2**	**2**	**50**	**50**	**100**

Learning Objectives	
LO1	To provide a basic understanding of internet concepts, connectivity, and networking.
LO2	To familiarize students with e-mail communication and internet services.
LO3	To develop knowledge on web technologies, browsers, and search engines.
LO4	To enable students to use internet resources for business and academic purposes effectively.
LO5	To create awareness about the secure and efficient use of internet tools.

Prerequisites:

Unit	Contents	No. of Hours
I	**Internet Concepts:** Introduction to the Internet – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High-Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LANs to the Internet.	**6**
II	**E-mail Concepts:** E-mail Concepts – E-mail Addressing – Sending and Receiving Files by E-mail – Controlling E-mail Volume – Sending and Receiving Secure E-mail.	**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 HTTP – Web Browsers – Netscape Navigator and Communicator – Microsoft Internet Explorer – Functions and Applications.	**6**
V	**Search Engines and Web Resources** Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Infospace, Yahoo – Subscriptions and Channels – Websites – Use of Web Resources – News, Weather, Sports, Personal Finance and Investing.	**6**
	TOTAL	**30**

CO	Course Outcomes
CO1	Explain the fundamentals of the Internet and its applications.
CO2	Demonstrate the use of e-mail and online communication tools.
CO3	Understand web technologies, browsers, and internet protocols.

CO4	Apply search techniques to retrieve relevant information from the internet.
CO5	Use internet services effectively for business, education, and research.
Textbooks	
➢	The Internet Book – Douglas E. Comer
➢	Using the Internet and World Wide Web – Gary B. Shelly & Thomas J. Cashman
➢	Internet and Web Technologies – S. K. Basandra
Reference Books	
1.	Computer Fundamentals – P. K. Sinha & Priti Sinha
2.	Data Communications and Networking – Behrouz A. Forouzan
3.	E-Commerce: An Indian Perspective – Ravi Kalakota & Andrew B. Whinston

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	3	2	3	2	3
CO5	2	3	2	2	3
Weightage of the course contributed to each PSO	**14**	**13**	**11**	**8**	**12**

SKILL ENHANCEMENT COURSE (SEC)-III: MARKET AND INVESTMENT MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO23	2	0	0	2	**2**	**2**	**50**	**50**	**100**

Learning Objectives	
LO1	To introduce the concepts and types of securities and the securities market in India.
LO2	To explain the functioning and importance of the primary market and IPOs.
LO3	To provide knowledge of the secondary market, trading mechanics, and broker roles.
LO4	To familiarize students with regulatory frameworks and SEBI guidelines.
LO5	To understand dematerialization, depositories, and demat trading procedures.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Securities Market:** 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 of the primary market - New Issue Market: IPO, FPO, OFS - Methods of floatation: Fixed price method, Book building method - Pricing of issues - Offer documents - Role of merchant bankers, underwriters, lead managers, syndicate members, brokers, registrars, bankers	**6**
III	**Secondary Market** Concept, functions, and importance - Mechanics of stock market trading: types of orders, screen-based trading, internet-based trading, settlement procedure - Types of brokers	**6**
IV	**Regulatory Framework** SEBI (Issue of Capital and Disclosure Requirements) Regulations 2018 - Stock exchanges and intermediaries - SEBI and investor protection - Securities Contract Regulation Act - SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015	**6**
V	**Dematerialization** Demat trading concept and significance - Role of depositories and custodians - SEBI guidelines and other regulations related to demat trading - Procedure of demat trading, account details	**6**
TOTAL		**30**

CO	Course Outcomes

CO1	Explain the fundamentals of securities, risk, and return concepts.
CO2	Describe the functions and procedures of the primary market and IPO issuance.
CO3	Analyze secondary market operations, trading methods, and broker functions.
CO4	Apply knowledge of SEBI regulations, investor protection, and legal frameworks.
CO5	Demonstrate understanding of dematerialization and the demat trading process.
Textbooks	
➢	Digital Marketing: Strategy, Implementation & Practice – Dave Chaffey & Fiona Ellis-Chadwick
➢	Understanding Digital Marketing – Damian Ryan
➢	Marketing 4.0: Moving from Traditional to Digital – Philip Kotler
Reference Books	
1.	The Art of SEO – Eric Enge, Stephan Spencer & Jessie Stricchiola
2.	Epic Content Marketing – Joe Pulizzi
3.	Digital Marketing for Dummies – Ryan Deiss & Russ Henneberry

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	-	2
CO2	3	3	2	2	2
CO3	3	3	3	2	2
CO4	2	3	2	3	3
CO5	2	2	3	3	3
Weightage of the course contributed to each PSO	**13**	**13**	**11**	**10**	**12**

NON-MAJOR ELECTIVE COURSE (NME) – II – BUSINESS ACCOUNTING

<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>26UNCO21</td><td>2</td><td>0</td><td>0</td><td>2</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To introduce the basic concepts and principles of accounting.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop the ability to record business transactions systematically.</td></tr>
<tr><td>LO3</td><td colspan="9">To familiarize students with the preparation of basic financial statements.</td></tr>
<tr><td>LO4</td><td colspan="9">To provide knowledge on error rectification and bank reconciliation.</td></tr>
<tr><td>LO5</td><td colspan="9">To enable students to understand the financial position of a business.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Accounting
Meaning and Objectives of Accounting – Accounting Concepts and Conventions – Accounting Cycle – Types of Accounts – Rules of Debit and Credit – Accounting Equation.</td><td>6</td></tr>
<tr><td>II</td><td colspan="8">Journal and Ledger
Journal – Meaning and Format – Journal Entries (Simple Problems) – Ledger Posting – Balancing of Ledger Accounts – Subsidiary Books (Purchase, Sales, Cash Book – Simple Introduction).</td><td>6</td></tr>
<tr><td>III</td><td colspan="8">Trial Balance and Errors
Trial Balance – Meaning and Objectives – Preparation of Trial Balance – Types of Errors – Rectification of Errors (Simple Problems) – Suspense Account.</td><td>6</td></tr>
<tr><td>IV</td><td colspan="8">Bank Reconciliation Statement
Meaning and Need for BRS – Causes for Difference between Cash Book and Pass Book – Preparation of BRS (Simple Problems).</td><td>6</td></tr>
<tr><td>V</td><td colspan="8">Final Accounts
Final Accounts of Sole Trader – Trading Account – Profit and Loss Account – Balance Sheet (Simple Adjustments) – Distinction between Capital and Revenue Items.</td><td>6</td></tr>
<tr><td colspan="9">TOTAL</td><td>30</td></tr>
<tr><td>CO</td><td colspan="9">Course Outcomes</td></tr>
<tr><td>CO1</td><td colspan="9">Understand the basic concepts and principles of accounting.</td></tr>
<tr><td>CO2</td><td colspan="9">Record business transactions using the journal and ledger.</td></tr>
<tr><td>CO3</td><td colspan="9">Prepare a trial balance and identify accounting errors.</td></tr>
<tr><td>CO4</td><td colspan="9">Prepare a bank reconciliation statement.</td></tr>
</table>

CO5	Prepare simple final accounts of a business.
Textbooks	
➢	T.S. Reddy & A. Murthy – Financial Accounting
➢	S.P. Jain & K.L. Narang – Advanced Accountancy
Reference Books	
1.	R.L. Gupta & V.K. Gupta – Financial Accounting

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

Semester-III

Semester–III									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26U1TL31	I	Language–I	Tamil–III	5	3	50	50	100	3
26U1HD31	I		Hindi –III						
26U1MY31	I		Malayalam– III						
26U1FR31	I		French - III						
26U2EN31	II	Language–II	English–III	5	3	50	50	100	3
26UCCO31	III	Core– V	Corporate Accounting I	6	3	50	50	100	4
26UCCO32	III	Core –VI	Company Law	5	3	50	50	100	4
26UECO31/ 26UECO32/ 26UECO33	IV	EC - III	Business Legislation/Business Mathematics &Statistics/E-Commerce	3	3	50	50	100	3
26USCO31/ 26USCO32	IV	SEC - IV	Computerized Accounting System/ Clearing and Forwarding in Import and Export	2	3	50	50	100	2
26USCO33	IV	SEC – V	Skills for Customer Service	2	3	50	50	100	2
26UEVS31	IV	Common	Environmental Studies	2	3	50	50	100	2
Total				**30**				**800**	**23**

SECOND YEAR – SEMESTER – III

CORE – V: CORPORATEACCOUNTING-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>26UCCO31</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>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To develop an understanding of the concepts and procedures of pro-rata allotment and underwriting of shares.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop an understanding of the concepts and procedures of pro-rata allotment and underwriting of shares.</td></tr>
<tr><td>LO3</td><td colspan="9">Tounderstandtheformandcontentsoffinancialstatementsasprescribedunder Schedule III of the Companies Act, 2013.</td></tr>
<tr><td>LO4</td><td colspan="9">To analyze the various methods used for the valuation of goodwill and shares.</td></tr>
<tr><td>LO5</td><td colspan="9">TounderstandtheimportanceandsignificanceofInternationalFinancialReporting Standards (IFRS) in financial reporting.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
</table>

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 – Under writing of Shares and Debentures–Under writing Commission-Types of Underwriting.	**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 Installments – Purchase In the Open Market includes	**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- Depreciation Accounting-Managerial Remuneration	**18**
IV	**Valuation of Good will & Shares:** Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method. Valuation of Shares–Need for Valuation of Shares–Methods of Valuation of Shares– Net Assets Method.	**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 1Presentationof Financial Statement, Ind AS –2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies,	**18**

	Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business CombinationsIndAS110,ConsolidatedFinancial Statement.(Theory Only)	
TOTAL		**90**

CO	**Course Outcomes**
CO1	To record journal entries for issue, forfeiture, and reissue of shares, and to calculate the liability of underwriters.
CO2	To understand and apply accounting treatment for issue and redemption of preference shares and debentures.
CO3	To prepare financial statements by applying proper accounting rules.
CO4	To calculate the value of good will and shares using different methods and decide which method is suitable.
CO5	To apply accounting knowledge according to International Financial Reporting Standards (IFRS) and IND AS standards.

Textbooks	
1	S.P.Jainand N.L.Narang, Advanced Accounting VolI,Kalyani Publication, NewDelhi.
2	R.L.Guptaand M.Radhaswamy, Advanced Accounts VolI,Sultan Chand, NewDelhi.
3	Broman,Corporate Accounting,Taxman,NewDelhi.
4	Shukla,Grewal and Gupta–Advanced Accounts VolI,S. Chand, NewDelhi.

Reference Books	
1	T.S.Reddy,A.Murthy–Corporate Accounting-Margham Publication,Chennai.
2	D.S.Rawat&Nozer Shroff,Students Guide to Accounting Standards,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt,Devi,CorporateAccountingI,AhilyaPublication,MadhyaPradesh
4	AnilKumar,Rajesh Kumar, CorporateaccountingI,Himalaya Publishing house, Mumbai.

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

CORE – VI COMPANY LAW

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCO32</td><td>5</td><td>0</td><td>0</td><td>III</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the basic concepts and features of a company under the Companies Act, 2013.</td></tr>
<tr><td>LO2</td><td colspan="9">To explain the procedure for formation and incorporation of a company.</td></tr>
<tr><td>LO3</td><td colspan="9">To understand meetings, resolutions audit and the role of directors in company management.</td></tr>
<tr><td>LO4</td><td colspan="9">To know the legal provisions relating to administration and corporate governance.</td></tr>
<tr><td>LO5</td><td colspan="9">To understand the process of winding up and basics of insolvency of a company.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Company law Companies Act 2013–Definitionofa Company, Characteristics of Company–Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships–Classification of Companies–Based
On Incorporation, Liability, Number of Members, Control.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Formation of Company Formation of a Company – Promoter – Incorporation Documents e-filing–Memorandum of Association– Contents–Alteration– Legal Effects – Articles of Association – Certificate of Incorporation–Prospectus–Contents-Kinds– Liabilities– Share Capital–Kinds– Issue–Alteration</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution: Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor. E-Meetings & Video Conferencing- Secretarial Standards(SS-1&SS-2)-Role of Independent Director</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Management & Administration Management & Administration–
Directors – Legal Position – Board of Directors–Appointment/Removal–Disqualification– Director Identification Number–Directorships–Powers–Duties – Board Committees – Related Party Transactions –Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal(NCLT)–National Company Law Appellate Tribunal(NCLAT)– Special Courts.</td><td>15</td></tr>
<tr><td>V</td><td colspan="8">Winding-up of Company Meaning–Modes–Compulsory Winding Up Voluntary Winding Up–Consequences of Winding Up Order Powers of Tribunal–Petition for Winding Up–Company Liquidator.
Insolvency and Bankruptcy Code(IBC)</td><td>15</td></tr>
<tr><td colspan="9">TOTAL</td><td>75</td></tr>
</table>

CO	Course Outcomes
CO1	Understand the fundamental concepts, features, and classification of companies under the Companies Act, 2013.
CO2	Examine the procedure for formation and incorporation of a company, including MOA, AOA, prospectus, and share capital.
CO3	Apply legal provisions relating to meetings, resolutions, audit, and corporate compliance requirements.
CO4	Analyse the powers, duties, and legal position of directors, and the role of corporate bodies like the National Company Law Tribunal (NCLT).
CO5	Understand the procedures of winding up and insolvency under the Insolvency and Bankruptcy Code, 2016.
Textbooks	
1	N. D. Kapoor, *Business Laws*, Sultan Chand and Sons, Chennai.
2	R. S. N. Pillai, *Business Law*, S. Chand, New Delhi.
3	M. V. Dhandapani, *Business Laws*, Sultan Chand and Sons, Chennai.
4	Shusma Aurora, *Business Law*, Taxmann, New Delhi.
Reference Books	
1	Gaffoor & Thothadri, *Company Law*, Vijay Nichole Imprints Limited, Chennai.
2	M. R. Sreenivasan, *Business Laws*, Margham Publications, Chennai.
3	Kavya and Vidhyasagar, *Business Law*, Nithya Publication, Bhopal.
4	S. D. Geet, *Business Law*, Nirali Prakashan Publication, Pune.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	2	2
CO2	3	3	2	3	2
CO3	3	2	2	3	2
CO4	2	2	3	3	2
CO5	2	2	2	3	2
Weightage of the course contributed to each PSO	**13**	**11**	**10**	**14**	**10**

ELECTIVE III–BUSINESS LEGISLATION

<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>26UECO31</td><td>3</td><td>0</td><td>0</td><td>III</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To understand the basic concepts of import ant business laws in India.</td></tr>
<tr><td>LO2</td><td colspan="9">To know the rights and duties under different Acts.</td></tr>
<tr><td>LO3</td><td colspan="9">To learn about penalties and legal procedures.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand the role of regulatory authorities.</td></tr>
<tr><td>LO5</td><td colspan="9">To gain basic knowledge of Intellectual Property Rights (IPR).</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">Factories Act 1948 Definition - Objects –Scope – Approval – Licensing – Registration of Factories –Notice by Occupier– General Duties of Occupier and Manufacturer – Measures to be taken by Factories for Health, Safety and Welfare of Workers–Additional Provisions Regulating Employment of Women in a Factory–Employment of Young Person and Children–Annual Leave with Wages–Penalties and Procedures</td><td>9</td></tr>
<tr><td>II</td><td colspan="8">Foreign Exchange Management Act, 1999 Introduction- Board Structure of FEMA–Definition-Regulation &Management of Foreign Exchange-Contraventions & Penalties–Procedure for Compliance .-Adjudication and Appeal Mechanism- Compounding of Offences under FEMA</td><td>9</td></tr>
<tr><td>III</td><td colspan="8">Prevention of Money Laundering Act, 2002 Definition – Punishment for the Offence of Money Laundering - Obligations of Banking Companies – Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession-Adjudication Authorities & Procedures-
Authorities under PMLA</td><td>9</td></tr>
<tr><td>IV</td><td colspan="8">CompetitionAct,2002 Definition-Prohibition of Agreements- Prohibition of A bused of Dominant Position–Competition Commission of India-Establishment, Administration& Duties Powers–Competition Advocacy-Adjudication Authorities– Penalties & Prosecution.</td><td>9</td></tr>
<tr><td>V</td><td colspan="8">Intellectual Property Rights Intellectual Property Rights (IPR)– Introduction-Kinds of Intellectual Property Rights- Patent, Copyright, Trade Mark, Design, Geographical Indication ,Plant Varieties and Layout Design Genetic
Resources and Traditional Knowledge–Trade secret.</td><td>9</td></tr>
<tr><th colspan="9">TOTAL</th><th>45</th></tr>
<tr><th>CO</th><th colspan="9">Course Outcomes</th></tr>
<tr><td>CO1</td><td colspan="9">Understand the provisions of the Factories Act, 1948.</td></tr>
</table>

CO2	Analyse the role of the Foreign Exchange Management Act, 1999.
CO3	Examine the enforcement of the Prevention of Money Laundering Act, 2002.
CO4	Evaluate the importance of the Competition Act, 2002.
CO5	Understand the basics of Intellectual Property Rights (IPR).
Textbooks	
1	AkhilleshwarPathak,Legalaspectsofbusiness,McGrawHillEducation,Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3	Rashmi Aggarwal and Rajinder Kaur, *Legal Aspects of Business*, Pearson Education Limited, New Delhi.
4	P. K. Padhi, *Legal Aspects of Business*, PHI Learning, New Delhi.
Reference Books	
1	Ravinder Kumar, *Legal Aspects of Business,* Cengage Learning, Noida.
2	Shawn Kopel, *Guide to Business Law*, Oxford University Press, England.
3	M. C. Kuchhal and Vivek Kuchhal, *Business Law*, S. Chand Publishers, New Delhi.
4	C. L. Bansal, *Business Law*, Taxmann, New Delhi.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	3	2
CO2	3	2	3	3	2
CO3	2	2	3	3	2
CO4	3	2	3	3	2
CO5	2	2	2	2	3
Weightage of the course contributed to each PSO	**13**	**10**	**12**	**14**	**11**

ELECTIVE III– BUSINESS MATHAMETICS AND STATISTICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO32	3	0	0	III	3	3	50	50	100

Learning Objectives

LO1	Develop mathematical skill required for effective decision-making in business and management.
LO2	Provide knowledge of statistical tools for analyzing business data.
LO3	Enable students to apply quantitative techniques to solve real –world business problems.
LO4	Build analytical and logical thinking for managerial planning and control.
LO5	Familiarize students with probability concepts and their applications in business uncertainty.

Prerequisites:

Unit	Contents	No. of Hours
I	**Business statistics**–meaning–definition–uses and limitations– Collection of primary and secondary data–sampling methods	**9**
II	**Measurement of central tendency** – mean, median, mode, geometric mean, harmonic mean – advantages and disadvantages and calculation – measures of dispersion – range, quartile deviation, mean deviation, standard deviation– advantage ,disadvantage and calculation– Skewness –Karlpearlson and Bowley‟s Coefficient of Skewness	**9**
III	**Correlation** – meaning – types – Scatter diagram – Karl Pearson’s co- efficient of correlation –Rank correlation – concurrent deviation method –Bi-variate frequency distribution. Regression analysis–uses– Methods of studying regression– regression lines.	**9**
IV	**Index numbers**–meaning–construction of index numbers–its problems–methods of construction–test of consistency–fixed base– Chain base conversion and shifting–consumer price index–formula.	**9**
V	**Meaning and significance**, problems in construction of index numbers, methods of constructing index numbers – weighted and un weighted , test of adequacy of index numbers, chain index numbers, base shifting, splicing and deflating index numbers.	**9**
	TOTAL	**45**

CO	Course Outcomes
CO1	Apply mathematical concepts such as matrices, calculus, and linear programming to business problems.
CO2	Use statistical methods to collect, organize, analyze, and interpret business data.
CO3	Apply probability and probability distributions in business decision-making.\
CO4	Perform correlation and regression analysis for business forecasting.
CO5	Analyze data using measures of central tendency and dispersion.

Textbooks

1	Narayanan, S. and Manicavachagom Pillay, T. K. (2015), *Calculus, Vol. I*, S. Viswanathan (Printers & Publishers) Pvt. Ltd., Chennai.
2	Narayanan, S. and Manicavachagom Pillay, T. K. (2014), *Calculus, Vol. II*, S. Viswanathan (Printers & Publishers) Pvt. Ltd., Chennai.
Reference Books	
1	P. Duraipandian and S. Udayabaskaran (1997), *Allied Mathematics, Vol. I & II*, Muhil Publishers, Chennai.
2	S. P. Rajagopalan and R. Sattanathan (2005), *Allied Mathematics, Vol. I & II*, Vikas Publications, New Delhi.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	2	3	2
CO2	3	3	3	2	2
CO3	3	2	3	2	2
CO4	3	2	3	3	2
CO5	2	2	3	3	2
Weightage of the course contributed to each PSO	**14**	**12**	**14**	**13**	**10**

ELECTIVE III - E-COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO33	3	0	0	III	3	3	50	50	100

Learning Objectives	
LO1	To understand the basic concept and components of E-Commerce.
LO2	To learn different E-Commerce business models and E-retailing.
LO3	To study online marketing concepts and digital marketing tools.
LO4	To understand electronic payment systems and security measures.
LO5	To learn ethical and privacy issues in E-Commerce.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to E-Commerce** Defining E-Commerce; Main activities of electronic commerce; Benefits of E-Commerce ;Broad Goals of Electronic Commerce; Main Components of E- Commerce; Functions-Process-Types of E-Commerce Role of Automation &Artificial Intelligence in E-Commerce.	9
II	**E-Commerce Business Models & Consumer Oriented** E- Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E- Commerce Areas-E-tailing : Traditional retailing and E-retailing, Benefits of Ere tailing, Models of E-retailing, Features of E- retailing. Role of Start-ups and Digital Plat forms in E-Retailing.	9
III	**E-Commerce Marketing** Concepts the Internet Audience and Consumer Behavior, Basic Marketing Concepts, Internet Marketing Technologies –Marketing Strategy–EServices: Categories of E-services, Web–Enabled Services, Information- Selling on the Web	9
IV	**Electronic Data Interchange & Security** Benefits of EDI,EDI Technology, EDI Standards, EDICommunications, EDI Implementation ,EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System-Digital Economy - Threats in Computer Systems: Virus, Cyber Crime	9
V	**Ethics in E-Commerce** Issues in E-Commerce understanding ethical, Social and Political issues in E-Commerce: A Model for organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information collected at E-Commerce Websites. Consumer Data Protection and Privacy Policies;-Ethical Issues in Social Media and Online Advertising.	9
TOTAL		**45**

CO	Course Outcomes

CO1	Understand the role and features of the World Wide Web.
CO2	Understand the benefits and models of e-tailing.
CO3	Use web-enabled services effectively.
CO4	Identify and handle threats in internet security systems.
CO5	Understand ethical principles, privacy, and information rights.
Textbooks	
1	Kenneth C. Laudon, *E-Commerce: Business, Technology, Society*, 4th Edition, Pearson Education Limited, New Delhi.
2	S. J. Joseph, *E-Commerce: An Indian Perspective*, PHI Learning Pvt. Ltd., New Delhi.
3	David Whitley, *E-Commerce: Strategy, Technologies & Applications*, Tata McGraw-Hill (TMI), London.
4	Kamlesh K. Bajaj, *E-Commerce: The Cutting Edge of Business*, TMH (Tata McGraw-Hill), Noida.
5	W. Clarke, *E-Commerce through ASP*, BPB Publications / Wrox Publisher, Mumbai.
Reference Books	
1	Agarwala, K. N. and D. Agarwala, *Business on the Net: What's and How's of E-Commerce*, McMillan Publisher India Pvt. Ltd., Chennai.
2	Ravi Kalakota, *Frontiers of E-Commerce*, TMH, Pearson Education Limited, New Delhi.
3	Elias M. Awad, *Electronic Commerce: From Vision to Fulfilment*, PHI Learning Pvt. Ltd., New Delhi.
4	Mathew Reynolds, *Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS*, Wrox Publishers, Mumbai.
5	J. Christopher Westland and Theodore H. K. Clark, *Global Electronic Commerce: Theory and Case Studies*, The MIT Press, Cambridge, London.

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

SKIL LENHANCEMENT COURSE – COMPUTERISED ACCOUNTING SYSTEM

<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>26USCO31</td><td>0</td><td>0</td><td>2</td><td>III</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
<tr><th colspan="10">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="9">To train students in creating spreadsheets and applying them in business situations.</td></tr>
<tr><td>LO2</td><td colspan="9">To provide students with alee understanding of the basic concepts and features of Tally.</td></tr>
<tr><td>LO3</td><td colspan="9">Todevelopstudents’skillsingeneratingandinterpretingvariousreports.</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">SPREADSHEETANDITSBUSINESSAPPLICATIONS
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 presentation of data; Frequency distribution And its statistical parameters; Correlation and Regression</td><td>6</td></tr>
<tr><td>II</td><td colspan="8">PREPARATION FOR PRESENTATIONS Basics of presentations: Slides , Fonts ,Drawing ,editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities.</td><td>6</td></tr>
<tr><td>III</td><td colspan="8">INTRODUCTIONTOACCOUNTINGPACKAGETALLY
Introduction to Tally – Book keeping and Accounting–Starting Tally converses the Gateway & Menu–Creation of a Company Account Groups and Ledger Creation–Setting of Company–Features and Configuration.</td><td>6</td></tr>
<tr><td>IV</td><td colspan="8">LEDGERCREATIONANDVOUCHER
Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers – Voucher Advance Features–Bill by Bill details-Illustration to get on-screen results of various books accounts.</td><td>6</td></tr>
<tr><td>V</td><td colspan="8">REPORTS
Generation of Reports-Preparation of Final Accounts-Inventory Reports and Stock Management- Configuring for Printing–diverse reports- Maintenance talks about backup – security passwords.</td><td>6</td></tr>
<tr><th colspan="9">TOTAL</th><th>30</th></tr>
<tr><td colspan="9">LISTOFPRACTICAL:
1. Construct a graphical representation of a frequency distribution table for ten employees’ scores by using COUNTIF and FREQUENCY functions in a spreadsheet.
2. Prepare a dataset using correlation and regression functions in a spreadsheet.</td><td></td></tr>
</table>

3. Prepare a poster presentation by inserting tables, images, texts, and symbols. 4. Create a business plan presentation using slides, fonts, drawing, editing, media, design, transition, animation, and slideshow features. 5. Create a new company in Tally and prepare groups and ledger accounts. 6. Prepare stock categories, groups, and stock items in Tally. 7. Create accounting vouchers for trading business transactions in Tally. 8. Create a Trial Balance in Tally. 9. Create an invoice (purchase/sales) in Tally. 10. Prepare final accounts with adjustments in Tally.	

CO	Course Outcomes
CO1	Understand what as spreadsheet is and learn how to enter data, format it, edit it, and take printouts.
CO2	Create simple and effective slides for presentations.
CO3	Prepare final accounts and ratios, and create backup files using computerized accounting software.
CO4	Calculate and prepare ratios using computerized accounting software.
CO5	Prepare differently person budgets using computerized accounting software.
Textbooks	
1	Rizwan Ahamed, P. (2018), *Tally ERP 9*, Margham Publications, Chennai.
2	Palanivel, S. (2018), *Tally Accounting Software*, Margham Publications, Chennai.
3	Michael Jardon (2018), *Computer Accounting*, Osborne Books Ltd., New Delhi.
Reference Books	
1	Ashok K. Nadhani and K. K. Nadhani, *Tally ERP 9 Training Guide*, BPB Publications, New Delhi.
2	Namrata Agarwal, *Computer Accounting with Tally*, Dreamtech Press, New Delhi.
3	Vikas Gupta, *Comdex Tally ERP 9 Course Kit*, Dreamtech Press, New Delhi.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	1	2	2
CO2	1	2	2	2	3
CO3	3	3	2	3	2
CO4	3	2	3	3	2
CO5	3	2	2	3	3
Weightage of the course contributed to each PSO	**9**	**12**	**10**	**10**	**11**

SKILL ENHANCEMENT COURSE-CLEARING AND FORWARDING IN EXPORT AND IMPORT

<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>26USCA32</td><td>2</td><td>0</td><td>0</td><td>III</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
</table>

	Learning Objectives
LO1	To understand clearing and forwarding procedures.
LO2	To learn export and import documentation process.
LO3	To know freight and transportation methods.
LO4	To understand risk management and insurance in trade.
LO5	To gain basic knowledge of international payment systems.

Prerequisites:

Unit	Contents	No. of Hours
I	**Clearing 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 framework – Documents required for clearing and forwarding.	**6**
II	**Export Procedure and Documentation** Documents required for export – Commercial Invoice – Packing List – Certificate of Origin – GMP Certificate – Bill of Lading – Insurance – USFDA Registration Certificate – ISO 9000 Certification – Export licensing procedures and formalities – Pre-requisites of export and import – Negative list of exports – Export Promotion Councils – Export incentives (Duty Drawback, RoDTEP).	**6**
III	**Import Procedure and Documentation** Import documentation – Import license under Advance Authorization – Customs inspection, examination, and audits – General provisions regarding import – Import duty structure – Valuation of imported goods – Post-clearance audit.	**6**
IV	**Freight Forwarding and Transportation** Freight forwarding services in import and export – Modes of transport (Air, Sea) – Freight rates – INCOTERMS – Packaging, labelling, and cargo handling requirements – Dangerous goods handling – Cold chain logistics – Role of shipping lines and airlines.	**6**
V	**Risk Management** Risk assessment – Insurance coverage and claims – Methods of export and import payments – Export earnings in foreign currency – Letter of Credit and international payment systems – Information collected at e-commerce websites.	**6**
	TOTAL	**30**

CO	**Course Outcomes**

CO1	Understand the procedures involved in clearing and forwarding in international trade.
CO2	Apply export and import documentation, licensing procedures, and customs formalities.
CO3	Understand freight forwarding services, modes of transport, INCOTERMS, and cargo handling requirements.
CO4	Analyse risk management practices, insurance coverage, and international payment methods, including Letter of Credit.
CO5	Apply practical knowledge of export–import procedures, logistics, and trade documentation in real business situations.
Textbooks	
1.	Mahajan, M. I. (2021), *Export Policy, Procedure and Documentation*, Snow White Publications, Mumbai.
2.	Natarajan, L. (2022), *Import and Export Procedure (Import Management)*, Margham Publications, Chennai.
3.	Rathor, B. S. and Rathor, J. S. (2022), *Export Marketing*, Himalaya Publishing House, New Delhi.
Reference Books	
1.	Francis Cherunilam (2021), *International Trade and Export Management*, Himalaya Publishing House, New Delhi.
2.	*Handbook of Export-Import Procedures* (2020–2025), Ministry of Commerce, Government of India, Volume I & II.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	2	2
CO2	3	3	2	3	2
CO3	3	2	2	2	2
CO4	2	2	3	3	2
CO5	3	3	3	3	3
Weightage of the course contributed to each PSO	**14**	**12**	**11**	**13**	**11**

SKILL ENHANCEMENT COURSE –SKILLS FOR CUSTOMER SERVICE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO32	3	0	0	III	2	2	50	50	100

Learning Objectives	
LO1	To understand the basic concepts of customer service and its importance.
LO2	To explore the qualities, roles, and responsibilities of customer service representatives.
LO3	To gain knowledge about types of customers and the bases for customer analysis.
LO4	To understand the importance of after-sales follow-up and services.
LO5	To gain knowledge about evaluation of customer complaints and reviews, and handling customer complaints.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Customer Service** Meaning of customer – Internal and external customers – Meaning and importance of customer service – Services at the time of sales – Principles of good customer service – Measuring customer service.	6
II	**Customer Service Representatives** Meaning – Roles and responsibilities – Qualities of a good customer service representative – Customer support team – Customer support representative vs customer success representative – Skills for customer service representatives.	6
III	**Customer Analysis and Customer Support** Meaning – Importance – Bases of customer analysis – Types of customers – Customer needs and expectations – KYC analysis – Components – Customer services at the time of sales – Customer support – Customer support vs customer service.	6
IV	**After-Sales Follow-up and Services** Meaning of after-sales follow-up – Importance – Steps – After-sales services – Kinds – Importance.	6
V	**Handling Customers' Complaints and Reviews** Meaning of customers' complaints – Common customer complaints – Types of complaining customers – Complaint handling procedure – Complaint handling skills – Dealing with difficult customers – Online customer reviews – Benefits – Managing customer reviews.	6
	TOTAL	**30**

CO	Course Outcomes

CO1	Define customer, customer service, customer service representatives, customer analysis, and after-sales services.
CO2	Describe the process of customer analysis, after-sales customer services, and handling customers’ complaints.
CO3	Classify customers and differentiate them from one another.
CO4	Critically analyse customers’ needs, expectations, and their complaints.
CO5	Identify and appraise his/her skills for analysing customers, rendering customer service, and handling customers.
Textbooks	
➢	John R. Vacca, “Computer Forensics: Computer Crime Investigation”, 3/E , Firewall Media, New Delhi, 2002.
Reference Books	
	Karen Leland and Keith Bailey, “Customer service for Dummies”, John Wileyand Sons, 2006
	RaneeEvenson,“CustomerServiceTraining”,HaperCollinsPublishers,ThirdEdition.

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

Semester–IV									
Course Code	**Part**	**Course category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in Hours	**Max Marks**			
						CIA	**ESE**	**Total**	
26U1TL141	I	Language– I	Tamil–IV	5	3	50	50	100	3
26U1HD41	I		Hindi –IV						
26U1MY41	I		Malayalam–IV						
26U1FR41	I		French - IV						
26U2EN41	II	Language– II	English–IV	5	3	50	50	100	3
26UCCO41	III	Core– VII	Corporate Accounting II	6	3	50	50	100	4
26UCCO42	III	Core –VIII	Principles of Marketing	5	3	50	50	100	4
26UECO41/ 26UECO42/ 26UECO43	IV	EC - IV	Financial Services/Consumerism& Consumer Protection/Operations Research	3	3	50	50	100	3
26USCO41/ 26USCO42	IV	SEC –VI	Fundament of Fin Tech/ Filing of GST Returns	2	3	50	50	100	2
26USCO43	IV	SEC –VII	Elements of Insurance	2	3	50	50	100	2
26UVBE41	IV	Common	Value Education	2	3	50	50	100	2
				30				**800**	**23**

SECOND YEAR – SEMESTER – IV

CORE COURSE (CC-7) – CORPORATEACCOUNTING–II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO41	6	0	0	IV	4	6	50	50	100

Learning Objectives

LO1	To understand the types of amalgamation**,** including internal reconstruction and external reconstruction**.**
LO2	To know the final accounts of banking companies
LO3	To understand the accounting treatment of insurance company accounts**.**
LO4	To understand the procedure for preparing a consolidated balance sheet**.**
LO5	To gain knowledge about the different modes of winding up of a company.

Prerequisites:

Unit	Contents	No. of Hours
I	Amalgamation and Reconstruction: Amalgamation – Meaning – Purchase Consideration, Net Assets Method, Intrinsic Value Method – Methods of Accounting for Amalgamation – The Purchase Method only (Excluding Inter Company Holdings). Internal & External Reconstruction: Internal Reconstruction – Increase and Decrease of Capital – Accounting Treatment of External Reconstruction.	**18**
II	Accounting of Banking Companies: Final Statements of Banking Companies (As per New Provisions) – Non-Performing Assets – Provisioning Norms for NPAs – Profit and Loss A/c – Balance Sheet as per Banking Regulation Act, 1949.	**18**
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of General Insurance Companies – New Format	**18**
IV	Consolidated Financial Statements: Introduction – Holding & Subsidiary Company – Legal Requirements relating to Preparation of Accounts – Treatment of Goodwill and Capital Reserve.	**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 – Liquidator’s Final Statements – Secured and Unsecured Creditors.	**18**
	TOTAL	**90**

CO	Course Outcomes
CO1	Understand the accounting treatment of amalgamation, including internal and external

	reconstruction.
CO2	Prepare the Profit and Loss Account and Balance Sheet of banking companies according to the prescribed format.
CO3	Prepare the final accounts of insurance companies in the prescribed format.
CO4	Prepare consolidated accounts of holding companies.
CO5	Prepare the liquidator's final statement of account.
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, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R. L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M. C. Shukla and T. S. Grewal, Advanced Accounts, Vol. II, S. Chand & Sons, New Delhi.
Reference Books	
1	B. Raman, Corporate Accounting, Taxmann, New Delhi.
2	M. C. Shukla, Advanced Accounting, S. Chand, New Delhi.
3	Prof. Mukesh Bramhbutt, Devi Ahilya Publication, Madhya Pradesh.
4	Anil Kumar, Rajesh Kumar, Advanced Corporate Accounting, Himalaya Publishing House, Mumbai.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	3	2	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	3	2
CO4	3	3	3	3	2
CO5	3	2	2	3	3
Weightage of the course contributed to each PSO	**15**	**13**	**11**	**15**	**11**

CORE (CC 8) – PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO42	5	0	0	IV	4	5	50	50	100

Learning Objectives

LO1	To understand what marketing is and what functions it performs.
LO2	To understand why market segmentation is important.
LO3	To understand the different stages involved in developing a new product.
LO4	To learn about the different types of advertising media.
LO5	To understand and analyze the global market environment.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Marketing:** Meaning – Definition and Functions of Marketing – Evolution and Conceptualizations – Role and Importance of Marketing – Classification of Markets. **Market Segmentation:** Meaning and Definition – Benefits – Criteria for Segmentation – Types of Segmentation – Geographic – Demographic – Psychographic – Behavioral – Targeting, Positioning.	15
II	**Repositioning:** Introduction to Consumer Behavior – Consumer Buying Decision Process and Post Purchase Behavior – Motives – Freud's Theory of Motivation – Learning and Perception.	15
III	**Product & Price:** Marketing Mix – An Overview of 4P's of Marketing Mix – Product – Introduction to Stages of New Product Development – Product Life Cycle – Pricing – Policies – Objectives – Factors Influencing Pricing – Kinds of Pricing.	15
IV	**Promotions and Distributions:** Elements of Promotion – Advertising – Objectives – Kinds of Advertising Media – Traditional vs Digital Media – Sales Promotion – Types of Sales Promotion – Personal Selling – 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 in Marketing – 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	Students will understand the role and importance of marketing.
CO2	Students will be able to apply the 4Ps of marketing in their business or venture.

CO3	Students will be able to identify the factors that influence pricing decisions.
CO4	Students will understand and use different channels of distribution for industrial goods.
CO5	Students will 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.
3	Dr. Amit Kumar, Principles of Marketing, Shashi Bhawan Publishing House, Chennai.
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi.
5	Neeru Kapoor, Principles of Marketing, PHI Learning, New Delhi.
Reference Books	
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H., Consumer Behavior and Marketing Action, USA: PWS-Kent.
4	Hoyer, W. D. and Macinnis, D. J., Consumer Behavior, USA: Houghton Mifflin Company.
5	Baker, M., Marketing Management and Strategy, Macmillan Business, Bloomsbury Publishing, India.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	1	2	2
CO2	3	3	2	3	2
CO3	3	2	3	2	2
CO4	3	2	2	3	2
CO5	3	3	2	2	3
Weightage of the course contributed to each PSO	**13**	**12**	**10**	**12**	**11**

ELECTIVE COURSE – IV FINANCIAL SERVICES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO41	**3**	**0**	**0**	**IV**	**3**	**3**	**50**	**50**	**100**

Learning Objectives

LO1	To understand the structure of the Financial System and financial markets.
LO2	To study Financial Services and Merchant Banking in India.
LO3	To learn Venture Capital, Leasing and other financing methods.
LO4	To understand Credit Rating, Factoring and Bill Discounting.
LO5	To study Mutual Funds and depository services in India.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Financial System:** Structure of Financial System – Role of Financial System on Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities.	**9**
II	**Financial Services** – An Overview: Concept, Nature and Scope of Financial Services – Regulatory Framework of Financial Services – Growth of Financial Services in India – Merchant Banking – Meaning – Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India – SEBI Guidelines on Merchant Banking – Recent Changes.	**9**
III	**Venture Capital and Leasing:** Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital – Leasing – Types of Leases – Evaluation of Leasing Option vs Borrowing – Venture Capital Funding for Start-ups and Innovation – Comparison of Leasing, Hire Purchase and Factoring.	**9**
IV	**Credit Rating:** Credit Rating – Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE – Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context – Role of Credit Rating in Investment Decisions – Emerging Credit Rating Agencies and Challenges in Credit Rating.	**9**
V	**Mutual Funds:** Mutual Funds – Concept and Objectives – Functions and Portfolio Classification – Organization and Management – Types of Mutual Fund Schemes – Equity, Debt, Hybrid and Index Funds – Growth of Online Mutual Fund Platforms and Investor Protection Measures	**9**
	TOTAL	**45**

CO	**Course Outcomes**
CO1	Summarize the structure of the financial system and financial markets.
CO2	Gain practical knowledge of financial services and merchant banking.
CO3	Understand venture capital, leasing, and other financing methods.
CO4	Familiarize with credit rating, factoring, and bill discounting.
CO5	Understand mutual funds and depository services in India.
Textbooks	
➢	Gurusamy S., Financial Services, Tata McGraw Hill, Noida.
➢	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
➢	M. Y. Khan, Financial Services, Tata McGraw Hill, Noida.
➢	E. Dharmaraj, Financial Services, S. Chand, New Delhi.
Reference Books	
➢	Mike Heffner, Business Process Management in Financial Services, F. W. Olin Graduate School of Business, United States.
➢	Perry Stinson, Bank Management and Financial Services, Clanrye International, USA.
➢	E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
➢	B. Santhanam, Financial Services, Margham Publications, Chennai.

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

ELECTIVE COURSE – IV CONSUMERISM & CONSUMER PROTECTION

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECO42</td><td>3</td><td>0</td><td>0</td><td>IV</td><td>3</td><td>3</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To understand the concept, nature, and role of consumers and consumerism in the market.
LO2	To identify and analyze the various ways in which consumers are exploited in the marketplace.
LO3	To become familiar with consumer rights and duties and understand their importance in protecting consumer interests.
LO4	To study the provisions, objectives, and significance of the Consumer Protection Act.
LO5	To gain insights into the growth, recent trends, and challenges of consumerism in India.

Prerequisites:

Unit	Contents	No. of Hours
I	Consumerism: Meaning of Consumer and Customer – Consumer Movements – Historical Perspectives – Concept of Consumerism – Need and Importance – Consumerism and Economics – Consumerism and Marketing.	**9**
II	Consumer Exploitation: Meaning and Causes of Consumer Exploitation – Forms of Consumer Exploitation – High Prices, Substandard Quality, Poor or Inadequate After Sales Services – Challenges of Consumer Exploitation.	**9**
III	Consumer Rights and Duties: Consumer Rights – John F. Kennedy's Consumer Bill of Rights – Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redress, Right to Consumer Education.	**9**
IV	Consumerism – Recent Trends: Reasons for the Growth of Consumerism in India – Recent Trends in Consumerism – Problems Faced by Consumers in India – Importance of Consumerism – Role of Consumer Organizations and Media.	**9**
V	Consumer Protection (Amendment) Act 2019: Consumer Protection Council – Central, State, District Consumer Protection Councils – Consumer Dispute Redressal Mechanism.	**9**
	TOTAL	**45**

CO	Course Outcomes
CO1	Recall and describe key aspects of consumerism.
CO2	Identify and analyze the reasons for consumer exploitation.
CO3	Understand and explain the rights and duties of a consumer.
CO4	Develop strategies to create an environment that protects consumers in India.
CO5	Critically evaluate modifications and amendments in the Consumer Protection Act.

Textbooks	
➢	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication.
➢	Prof. Kavita Sharma, Dr. Swati Aggarwal, Principles of Marketing Book, Taxmann.
➢	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
➢	Assael, H., Consumer Behaviour and Marketing Action, PWS-Kent, USA.
Reference Books	
	Hoyer, W. D. and MacInnis, D. J., Consumer Behaviour, Houghton Mifflin Company, USA.
	Y. V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad.
	G. B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	2	3	1	2	2
CO2	3	2	3	2	2
CO3	3	3	2	3	2
CO4	3	2	2	3	3
CO5	3	2	3	3	2
Weightage of the course contributed to each PSO	**12**	**12**	**11**	**13**	**11**

ELECTIVE COURSE – IV OPERATION RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO43	3	0	0	IV	3	3	50	50	100

Learning Objectives	
LO1	Understand basics of OR and LPP.
LO2	Learn transportation and assignment models.
LO3	Understand game theory and simulation.
LO4	Analyze inventory management techniques.
LO5	Apply network analysis methods.

Prerequisites:

Unit	Contents	No. of Hours
I	Introduction to Operation Research and Linear Programming Problem: Operation Research – Origin and Development – Role in Decision Making – Phases and Approaches to OR – Applications and Limitations – Formulation of LPP – Optimal Solution to LPP – Graphical Method – Simplex Method.	**9**
II	Transportation and Assignment Problem: Transportation Problem – Methods – North West Corner Method – Least Cost Method – Vogel’s Approximation Method – Moving towards Optimality – Stepping Stone & MODI Methods – Assignment Problem – Linear Programming Problem (LPP).	**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.	**9**
IV	Inventory Management: Introduction to Inventory Systems – Inventory Classification – Single Period 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).	**9**
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.	**9**
	TOTAL	**45**

CO	Course Outcomes
CO1	Solve business problems using linear programming.
CO2	Reduce cost and improve profit using transportation and assignment models.
CO3	Make decisions using game theory and simulation.

CO4	Manage inventory efficiently to meet demand.
CO5	Plan and control projects using PERT and CPM.
Textbooks	
➢	C. R. Kothari, “Quantitative Techniques”, Vikas Publications, Noida.
➢	V. K. Kapoor, “Operations Research – Problems and Solutions”, Sultan Chand & Sons Publisher, New Delhi.
➢	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai.
➢	M. Sreenivasa Reddy, Operation Research, Cengage, New Delhi.
➢	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited.
Reference Books	
	S. Kalavathy, Operations Research, Vikas Publications, Noida.
	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.
	N. D. Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi, 2021.
	P. R. Vittal, Operation Research, Margham Publications, Chennai.

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

SKILL ENHANCEMENT COURSE (SEC-7) – FUNDAMENT OF FIN TECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO41	2	0	0	IV	2	2	50	50	100

Learning Objectives

LO1	To understand the meaning, growth, and trends of FinTech in India and globally.
LO2	To study AI, Machine Learning, Digital Payments, and data analytics in finance.
LO3	To learn about cryptocurrencies, CBDC, and their legal position in India.
LO4	To understand blockchain technology and its applications in banking and other sectors.
LO5	To study the impact of FinTech on various sectors and financial inclusion.

Prerequisites:

Unit	Contents	No. of Hours
I	Introduction to FinTech: 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 – Key Growth Drivers – Challenges.	6
II	Financial Technology and Digital Payments: 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.	6
III	Cryptocurrencies: Cryptocurrencies – Features, Benefits, Disadvantages – Outline of Cryptocurrency – Types of Wallet – Legal and Regulatory Implications – Legal Position of Cryptocurrencies in India – Impact on Cryptocurrencies – Central Bank Digital Currency (CBDC) – Taxation of Virtual Digital Assets in India.	6
IV	Blockchain Technology: Blockchain Technology in FinTech – An Understanding of Blockchain Technology, its Potential, and Applications – BCT in Banking – Benefits of BCT in Banking – BCT in Indian Banking Sector – BCT in Supply Chain Management – Smart Contracts – Decentralized Finance (DeFi) – Challenges and Limitations of Blockchain Technology.	6
V	Effects of FinTech on Various Sectors: Effects of FinTech on Payment Innovations – The Implications of FinTech on Real Estate, Insurance, Health, and Payment Innovations – The Effects of FinTech on Payment Innovations – Health – Real Estate – Insurance Sector – Capital Market – Key FinTech Trends – FinTech around the Globe: Asia, Middle East, South America,	6

	Europe, Southeast Asia / Australia and Africa – Future of FinTech and Sustainability (Green FinTech) – Financial Inclusion through FinTech.	
TOTAL		**30**

CO	**Course Outcomes**
CO1	Gain the knowledge of the concept and development of FinTech.
CO2	Understand digital payment systems and new financial technologies.
CO3	Understand cryptocurrency, CBDC, and related regulations in India.
CO4	Examine blockchain technology and its applications.
CO5	Analyze the impact of FinTech on different sectors and the future of digital finance.

Textbooks	
1	Dheenadhayalan V. and Vijay C., 2022, FinTech, Vijay Nicole Imprints Pvt. Ltd., Chennai.
2	Sanjay Phadke, 2020, FinTech Future: The Digital DNA of Finance, Paperback.
3	Agustin Rubini, 2021, FinTech in a Flash: Financial Technology Made Easy (New Edition), Kindle Edition.

Reference Books	
1	Aravind Narayanan, 2022, Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction.
2	Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022, Princeton University.
3	Slava Gomzin, 2020, Bitcoin for Non-Mathematicians: Exploring the Foundations of Crypto, Universal Publishers, USA.

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

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO42	2	0	0	IV	2	2	50	50	100

Learning Objectives

LO1	To understand various GST forms and their due dates.
LO2	To learn the registration process and amendment procedures under GST.
LO3	To understand Input Tax Credit (ITC) rules and conditions for claiming ITC.
LO4	To gain knowledge of different GSTR returns and their applicability.
LO5	To understand penalties, interest provisions and annual compliance requirements under GST.

Prerequisites:

Contents

1. 1. Forms and Due Dates under GST
2. GST Registration Forms and Amendment Process
3. Input Tax Credit (ITC) – Forms and Conditions for Claiming ITC
4. Steps involved in Filing GST Returns – Common Errors in Filing
5. GSTR-1: Return for Outward Supplies
6. Difference between GSTR-2A and GSTR-2B
7. GSTR-3B: Summary of Inward and Outward Supplies
8. GSTR-4: Return for Composition Dealers
9. GSTR-5: Return for Non-Resident Taxable Persons
10. GSTR-6: Return for Input Service Distributors
11. GSTR-7: Return for Taxpayers Deducting TDS
12. GSTR-8: Return for E-Commerce Operators Collecting TCS
13. GSTR-10: Return for Registered Person whose GST Registration is Cancelled
14. GSTR-11: Return for UIN Holders
15. Penalty for Late Filing of GST Return
16. Interest on Outstanding Tax – GST Portal & Digital Compliance
17. GSTR-9C: Reconciliation Statement
18. GSTR-9: Annual Return
19. GSTR-9B – Filed by Electronic Commerce Operators

Total Hours: 30

CO	Course Outcomes
CO1	Gain the knowledge from different GST forms, returns and their due dates.
CO2	Understand the GST registration and amendment process.
CO3	Apply the rules relating to Input Tax Credit (ITC) in practical situations.
CO4	Prepare and file various GST returns correctly.
CO5	Understand penalty, interest and annual return requirements under GST law.

Textbooks	
1	Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi.
2	Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi.
3	Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt. Limited, New Delhi.
4	Raj C. A., Agarwal K., 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt. Limited, New Delhi.
Reference Books	
1	Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi.
2	Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi.
3	Mishra S. K., 2024, Simplified Approach to GST, Educreation Publishing, New Delhi.
4	Viswanathan B., 2024, Goods and Services Tax in India, New Century Publications, New Delhi.

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

SKILL ENHANCEMENT COURSE (SEC-7) ELEMENTS OF INSURANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26USCO43	2	0	0	IV	2	2	50	50	100

Learning Objectives	
LO1	To define the concept of insurance.
LO2	To compare between life and non-life insurance.
LO3	To identify the concept and procedure of life insurance.
LO4	To analyses non-life insurance such as marine, fire and motor vehicle.
LO5	To explain the types of warranties.

Prerequisites:

Unit	Contents	No. of Hours
I	Introduction: Insurance – Meaning – Definition of Insurance – Importance and Functions – Principles of Insurance – Types of Insurance.	6
II	Life Insurance: Meaning – Advantages – Types – Procedure and Characteristics – Life Insurance Policy – Life Insurance Contract – Procedure for the Settlement of Claims – Nomination and Assignment – Lapse, Revival and Surrender Value – Suicide and Payment of Insured Amount.	6
III	Marine Insurance: Meaning – Types of Marine Policies – Procedure of Taking Marine Insurance Policy – Warranties in Marine Insurance – Types of Warranties.	6
IV	Fire Insurance: Meaning – Procedure for Taking Fire Insurance Policy – Types of Fire Insurance Policies – 12 Perils in Fire Insurance.	6
V	Motor Vehicle Insurance: Meaning – Purpose and Scope – Benefits – Types of Vehicle Insurance in India.	6
	TOTAL	**30**

CO	Course Outcomes
CO1	Recall the concept and various principles of insurance.
CO2	Classify life and non-life insurance.
CO3	Illustrate the procedure of life insurance and settlement of claims.
CO4	Analyze the distinctive features of different kinds of insurance.
CO5	Assess the different types of warranties in marine insurance.

Textbooks	
1	Fundamentals of Insurance by P. K. Gupta, Himalaya Publications.
2	Dr. A. Murthy, Principles & Practice of Insurance, Margham Publications.

Reference Books	
1	R. S. Sharma, Insurance Principles and Practice, Vora Publishing House.
2	M. N. Mishra, Principles and Practice of Insurance, S. N. Chand Company.
3	Vinayakam, M. Radhaswami & Vasudevam, Insurance – Principles & Practice.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**
CO1	2	2	1	1	2
CO2	3	2	2	2	2
CO3	3	3	2	3	2
CO4	3	2	3	2	2
CO5	2	2	3	3	2
Weightage of the course contributed to each PSO	**13**	**11**	**11**	**11**	**10**

Semester-V

Semester-V									
Course Code	**Part**	**Course Category**	**Course Name**	**Hours/ Week**	**Examination**				**Credits**
					Duration in hrs.	**Max Marks**			
						CIA	**ESE**	**Total**	
26UCCO51	III	Core-IX	Cost Accounting I	5	3	50	50	100	4
26UCCO52	III	Core -X	Banking Law and Practice	5	3	50	50	100	4
26UCCO53	III	Core -XI	Income Tax Law and Practice-I	5	3	50	50	100	4
26UCCO5P	III	Core -XII	Mini Project with viva voce.	5	3	50	50	100	4
26UECO51	III	Elective- V	Financial Management	4	3	50	50	100	3
26UECO52			Research Methodology						
26UECO53	III	Elective- VI	Human Resource Management	4	3	50	50	100	3
26UECO54			Computer Application in Business						
26UIFK51	III	-	Internship/Industrial Visit/Field Visit/Knowledge Updation Activity	-	3	50	50	100	2
26UAEC51	IV	AEC-I	Empowered Vocational English	2	3	50	50	100	2
Total				**30**				**800**	**26**

SEMESTER- V

CORE COURSE –IX: COST 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>26UCCO51</td><td>5</td><td>0</td><td>0</td><td>V</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="3">Learning Objectives</th></tr>
<tr><td>LO1</td><td colspan="2">To understand the fundamental concepts and principles of cost accounting.</td></tr>
<tr><td>LO2</td><td colspan="2">To develop skills in preparing cost sheets and applying costing methods.</td></tr>
<tr><td>LO3</td><td colspan="2">To analyse material, labour, and overhead costs for decision making.</td></tr>
<tr><td>LO4</td><td colspan="2">To understand modern costing techniques and digital applications.</td></tr>
<tr><td>LO5</td><td colspan="2">To apply cost control methods for organizational efficiency.</td></tr>
<tr><td colspan="3">Prerequisites:</td></tr>
<tr><th>Unit</th><th>Contents</th><th>No. of Hours</th></tr>
<tr><td>I</td><td>Introduction to Cost Accounting Definition – Nature and Scope – Principles of Cost Accounting – Cost Accounting vs Financial Accounting – Cost Accounting vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre – Role of Cost Accounting in Digital Business Environment– Ethical Issues in Cost Accounting.</td><td>15</td></tr>
<tr><td>II</td><td>Cost Sheet and Methods of Costing: Preparation of Cost Sheet – Tenders and Quotations – Reconciliation of Cost and Financial Accounts – Unit Costing – Job Costing – Batch Costing – Introduction to Service Costing.</td><td>15</td></tr>
<tr><td>III</td><td>Material Costing: Material Control – Objectives – Purchase Procedure – EOQ – Stores Records – Reorder Levels – ABC Analysis – Issue of Materials – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Just-in-Time (JIT) Inventory System.</td><td>15</td></tr>
<tr><td>IV</td><td>Labour Costing: Direct and Indirect Labour – Time Keeping – Methods of Wage Payment – Time Wages – Piece Wages – Incentive Schemes – Idle Time – Overtime – Labour Turnover – Causes and Measurement – Labour Cost Control using Technology / Payroll Software.</td><td>15</td></tr>
<tr><td>V</td><td>Overheads Costing: Overheads – Classification – Allocation and Apportionment – Primary and Secondary Distribution – Absorption of Overheads – Methods of Absorption – Overhead Distribution Statement – Machine Hour Rate – Activity Based Costing (ABC) – Introduction– Cost Control and Cost Reduction Technique.</td><td>15</td></tr>
<tr><td colspan="2">TOTAL</td><td>75</td></tr>
<tr><th>CO</th><th colspan="2">Course Outcomes</th></tr>
<tr><td>CO1</td><td colspan="2">Explain concepts, objectives, and scope of cost accounting.</td></tr>
<tr><td>CO2</td><td colspan="2">Prepare cost sheets and apply various costing methods.</td></tr>
<tr><td>CO3</td><td colspan="2">Apply material control and inventory valuation techniques.</td></tr>
<tr><td>CO4</td><td colspan="2">Analyze labour cost and wage incentive systems.</td></tr>
<tr><td>CO5</td><td colspan="2">Compute overhead absorption and understand modern costing approaches like ABC.</td></tr>
<tr><th colspan="3">Textbooks</th></tr>
<tr><td>➢</td><td colspan="2">Jain, S. P., and K. L. Narang. Cost Accounting: Principles and Practice. 23rd ed., Kalyani Publishers, 2020.</td></tr>
</table>

➢	Arora, M. N. Cost Accounting. 12th ed., Vikas Publishing House, 2019.
➢	Maheshwari, S. N., and S. N. Mittal. Cost Accounting: Theory and Problems. 23rd ed., Shri Mahavir Book Depot, 2018.
➢	Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. Cost Accounting: A Managerial Emphasis. 16th ed., Pearson Education, 2018.
Reference Books	
1.	Cost Accounting: Principles and Practice. Jain, S. P., and K. L. Narang. Cost Accounting: Principles and Practice. Kalyani Publishers, 2020.
2.	Cost Accounting. Arora, M. N. Cost Accounting. Vikas Publishing House, 2019.
3.	Cost Accounting: A Managerial Emphasis. Horngren, Charles T., et al. Cost Accounting: A Managerial Emphasis. Pearson Education, 2018.
4.	Cost Accounting. Jawahar Lal. Cost Accounting. McGraw Hill Education, 2017

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	**3**	**2**	**1**	**1**	**2**	**3**
CO2	**3**	**3**	**2**	**2**	**2**	**3**
CO3	**3**	**3**	**2**	**2**	**3**	**2**
CO4	**2**	**3**	**2**	**2**	**3**	**2**
CO5	**3**	**3**	**3**	**2**	**3**	**3**
Weightage ofcoursecontributedto eachPSO	**14**	**14**	**10**	**09**	**13**	**13**

SEMESTER- V

CORE COURSE –X: BANKING LAW AND PRACTICE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UCCO52</td><td>5</td><td>0</td><td>0</td><td>V</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the structure and functioning of the banking system in India.</td></tr>
<tr><td>LO2</td><td colspan="9">To analyze the role of central and commercial banks in economic development.</td></tr>
<tr><td>LO3</td><td colspan="9">To develop knowledge about banking operations and customer services.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand negotiable instruments and banker–customer relationships.</td></tr>
<tr><td>LO5</td><td colspan="9">To examine digital banking systems and financial technology innovations.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Banking: History of Banking – Provisions of Banking Regulation Act, 1949 – Components of Indian Banking – Indian Banking System – Phases of Development – Banking Structure in India – Public Sector Banks, Private Sector Banks, Foreign Banks, Regional Rural Banks (RRB), Urban Cooperative Banks (UCB), Payment Banks and Small Finance Banks – Branch Banking – Unit Banking – Universal Banking – Financial Inclusion – Role of FinTech in Banking–Recent Banking Reforms in India</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Central Bank and Commercial Bank: Central Banking – Definition – Need – Principles – Central Banking vs Commercial Banking – Functions of Central Bank – Credit Creation – Monetary Policy Tools and Inflation Control. Commercial Banking – Definition – Functions – Personal Banking – Corporate Banking – Digital Banking – Core Banking System (CBS) – Role of Banks in Economic Development – Green Banking and Sustainable Banking Practices</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">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 – Loans and Advances – Lending Principles – Types of Loans – Asset Classification and NPA – Repo Rate and Reverse Repo Rate – Securities of Lending – Factors Influencing Bank Lending – Credit Score and CIBIL Concept– Online Loan Processing</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Negotiable Instruments Act: Negotiable Instruments – Meaning – Characteristics – Types – Crossing of Cheques – Types of Crossing – Endorsement – Kinds of Endorsements – Paying Banker – Duties – Dishonour of Cheques – Collecting Banker – Statutory Protection – RBI Instructions – Banking Ombudsman – Customer Grievance Redressal – Cheque Truncation System (CTS) (New) – Electronic Negotiable Instruments</td><td>15</td></tr>
<tr><td>V</td><td colspan="8">Digital Banking: Meaning – e-Banking Services – Internet Banking vs Traditional Banking – Mobile Banking – Electronic Wallets – ATM – Electronic Money – NEFT, RTGS, IMPS, UPI – Digital Currency – Safety and Security in Digital Banking – Cyber Security Threats in Banking (New) – Artificial Intelligence in Banking Services</td><td>15</td></tr>
<tr><td colspan="9">TOTAL</td><td>75</td></tr>
</table>

CO	Course Outcomes
CO1	Explain the evolution, structure, and reforms in the banking system.
CO2	Describe functions of central and commercial banks and credit creation.
CO3	Apply banking practices related to accounts, loans, and customer relations.
CO4	Analyze negotiable instruments and banker responsibilities
CO5	Evaluate digital banking services, security issues, and fintech developments.
Textbooks	
➢	Maheshwari, S. N., and S. K. Maheshwari. Banking Law and Practice. 12th ed., Kalyani Publishers, 2021.
➢	Sundaram, K. P. M., and P. N. Varshney. Banking Theory, Law and Practice. 24th ed., Sultan Chand & Sons, 2020.
Reference Books	
1	Principles and Practice of Banking. Indian Institute of Banking and Finance. Principles and Practice of Banking. Macmillan India, 2017.
2	Modern Banking. Shekhar, K. C., and Lekshmy Shekhar. Modern Banking. Vikas Publishing House, 2019.
3	Management of Banking and Financial Services. Padmalatha, Suresh, and Justin Paul. Management of Banking and Financial Services. Pearson Education, 2018.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**1**	**1**	**2**	**3**
CO2	**3**	**3**	**2**	**2**	**2**	**2**
CO3	**3**	**3**	**3**	**2**	**3**	**2**
CO4	**2**	**3**	**2**	**2**	**2**	**1**
CO5	**3**	**3**	**3**	**3**	**3**	**3**
Weightage ofcoursecontributedto eachPSO	**14**	**14**	**11**	**10**	**12**	**11**

SEMESTER- V

CORE COURSE –XI: INCOME TAX LAW AND PRACTICE-I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO53	**5**	0	0	**V**	**4**	**5**	**50**	**50**	**100**

Learning Objectives	
LO1	To provide basic knowledge of Income Tax concepts and definitions.
LO2	To enable students to understand residential status and tax liability
LO3	To develop skills in computing income from salary.
LO4	To help students calculate income from house property.
LO5	To equip students with knowledge to compute income from business or profession.
Prerequisites:	

Unit	Contents	No. of Hours
I	**Introduction to Income Tax:** Introduction to Income Tax–History–Objectives of Taxation Features of Income Tax – Meaning of Income – Types–Important Definitions Under the Income Tax Act–Types of Assessee–Income exemptedunderSection10.	**15**
II	**Residential Status:** Definition- Agricultural Income- Previous year-Assessment year-Assessee- Person- Principal Officer Resident- Ordinary Resident-Non-Resident-TaxLiability-Deemed Income-Capital and Revenue Income Exempt from Tax	**15**
III	**Income from Salary:** Salary Income-Definition–Allowances –Taxability - Perquisites– Kinds of Perquisites –Types of Provident Fund - Gratuity–Pension–Commutation of Pension–Deduction of Salary-Profits in Lieu Of Salary-Computation of Salary Income	**15**
IV	**Income from House Property:** Income from House Property –Basis of Charge–Annual Value–Gross Annual Value, Net Annual Value -Let-out vs Deemed to be let out Self-Occupied Property–Deductions–Computation of Income from House Property	**15**
V	**Profits and Gains from Business or Profession:** Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec69A,69B,69C,69D)–Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis(Deemed Income)–Computation of Income from Business or Profession.	**15**
	TOTAL	**75**

CO	Course Outcomes
CO1	Understand the fundamental concepts of Income Tax and exempted income.
CO2	Explain residential status and tax liability of different assessee.

CO3	Compute income from salary with deductions and allowances
CO4	Calculate income from house property.
CO5	Compute income from business or profession.
Textbooks	
➢	Ahuja,Girish,andRaviGupta.SystematicApproachtoIncomeTax.BharatLaw House Pvt. Ltd., 2024.
➢	Singhania,VinodK.,andMonicaSinghania.Students'GuidetoIncomeTax.Taxmann Publications Pvt. Ltd., 2024.
➢	Mehrotra, H.C.,and S.P.Goyal.Income Tax Law and Accounts.Sahitya Bhawan Publications, 2023.
➢	Tulsian,P.C.,andBharatTulsian.IncomeTaxLawandPractice.McGrawHill Education, 2023.
Reference Books	
1	Direct TaxesLawandPractice–Singhania,Vinod K.,andKapil Singhania.Direct Taxes Law and Practice. Taxmann Publications Pvt. Ltd.,2024.
2	Pagare,Dinkar.LawandPracticeofIncomeTax.SultanChand&Sons,2022.
3	Lal,B.B.IncomeTaxLawandPractice.KonarkPublishersPvt.Ltd.,2022.
4	Datey,V.S.IncomeTaxLawandPractice.TaxmannPublicationsPvt.Ltd.,2023.

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

SEMESTER- V

CORE COURSE –XII: MINI PROJECT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO5P	0	0	**4**	**V**	4	4	**50**	**50**	**100**

Learning Objectives	
LO1	To impart knowledge and develop understanding of research methodology
LO2	To study various methods of data collection, analysis, and interpretation in order to develop analytical skills.
LO3	To Develop fundamental research and problem-identification skills
LO4	To Strengthen academic writing and structured report presentation
LO5	To Apply theoretical knowledge to real-world situations

Prerequisites:

Contents

Guidelines for Group Project

1. The topic selected should be strictly related to the subject area.
2. Each group should consist of a maximum of five students.
3. The project report should contain a minimum of 50 pages.
4. Each group must have a Guide / Project Supervisor assigned by the department.
5. The project should necessarily include:
    - Title of the Study
    - Statement of the Problem
    - Brief and Representative Review of Literature
    - Objectives of the Study
    - Research Methodology (Sampling, Data Collection, and Tools for Analysis)
    - Scope / Rationale / Limitations of the Study
    - Chapter Scheme / Contents
    - Bibliography
6. The project report must contain the following components:
    - Cover Page
    - Declaration by the Guide and Candidate
    - Preface and Acknowledgement
    - Table of Contents
    - Main Body (Chapters)
    - Research Instruments (Questionnaire / Schedule)
    - Appendix and Annexure (if required)
    - Bibliography / References

Total Hours: 60

CO	Course Outcomes
CO1	Demonstrate a clear understanding of research methodology concepts, processes, and their applications in business and social science research.
CO2	Identify and formulate research problems, objectives, and hypotheses relevant to real-world situations.
CO3	Conduct a systematic review of literature and synthesize key findings to support research work.
CO4	Apply appropriate research designs, sampling techniques, and data collection methods for conducting empirical studies.
CO5	Use suitable statistical and analytical tools to interpret data and draw meaningful conclusions.

SEMESTER- V

DisciplineSpecificElective–1/2: FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO51	**4**	0	0	**V**	**3**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	To understand the basic concepts of Financial Management.
LO2	To learn financial decisions like capital structure and cost of capital.
LO3	To understand investment decisions and capital budgeting techniques.
LO4	To know dividend policies and models.
LO5	To understand working capital management.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction**: Financial Management: Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance Role of Financial Manager - Financial Goals- Profit maximization Vs.Wealth Maximization–Concept of Time Value Money - Risk and Return–Components of Financial Management.	**12**
II	**Financial Decision:** Capital Structure–Meaning–Theories–Factors Determining Capital Structure –Various Approaches of Capital Structure. Cost of Capital– Meaning – Factors – Methods –Cost of Equity– Cost of Preference Capital–Cost of Debt–Cost of Retained Earnings– Weighted Average Cost of Capital (WACC). Leverage–Operating Leverage–Financial Leverage.	**12**
III	**Investment Decision:** Investment Decision – Meaning – Process – Cash Flow Estimation – Capital Budgeting Techniques. Traditional Methods – Payback Period – Accounting Rate of Return (ARR). Discounted Cash Flow Methods–Net Present Value(NPV)–Internal Rate of Return(IRR) –Profitability Index.	**12**
IV	**Dividend Decision:** Meaning–Dividend Policies–Factors Affecting Dividend Payment–Provisions on Dividend Payment in Company Law– Dividend Models–Walter's Model–Gordon's Model– M&M Model.	**12**
V	**Working Capital Decision**: Meaning and Importance – Classification – Working Capital Cycle – Factors Influencing Working Capital – Determining Working Capital. Management of Current Assets–Inventory–Accounts Receivables–Cash.	**12**
TOTAL		**60**
CO	**Course Outcomes**	

CO1	Understand Financial Management concepts and functions.
CO2	Analyze capital structure and cost of capital.
CO3	Apply investment decision techniques.
CO4	Explain dividend decisions and policies.
CO5	Understand working capital management.
Textbooks	
➢	Khan,M.Y.,andP.K.Jain.FinancialManagement:Text,ProblemsandCases. McGraw Hill Education, 2023.
➢	Pandey,I.M.*Financial*Management.VikasPublishingHousePvt.Ltd.,2022.
➢	PrasannaChandra.FinancialManagement:TheoryandPractice.McGrawHill Education, 2023.
➢	Sharma,R.K.,andShashiK.Gupta.*FinancialManagement*.KalyaniPublishers, 2022.
Reference Books	
1	Fundamentals of Financial Management – Brigham, Eugene F., and Joel F. Houston. Fundamentals of Financial Management. Cengage Learning, 2022.
2	VanHorne,JamesC.,andJohnM.WachowiczJr.FundamentalsofFinancial Management. Pearson Education, 2021.
3	Ross,StephenA.,RandolphW.Westerfield,andJeffreyJaffe.CorporateFinance. McGraw Hill Education, 2022.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**1**	**1**	**1**	**2**
CO2	**3**	**3**	**1**	**2**	**1**	**2**
CO3	**3**	**3**	**2**	**2**	**1**	**1**
CO4	**3**	**2**	**1**	**1**	**1**	**2**
CO5	**3**	**3**	**2**	**2**	**1**	**1**
Weightage of course contributed to each PSO	**15**	**13**	**07**	**08**	**05**	**08**

SEMESTER- V

DisciplineSpecificElective–1/2: RESEARCH METHODOLOGY

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO52	**4**	0	0	**V**	**3**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	To understand the basic concepts and importance of research.
LO2	To learn hypothesis formulation and research design.
LO3	To understand sampling techniques and reliability.
LO4	To develop knowledge of data collection methods.
LO5	To learn research report writing and ethics in research.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Research Methodology:** Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – LiteratureReview–Reasonsforreview–Referencemanagementtools-Identificationofresearchgap– Framing of objectives	**12**
II	**Hypothesis Testing and Research Design:** Hypothesis: Formulation of hypothesis– Testing of hypothesis – Type I and Type II errors – Research design–Types of research design-Methods of data collection: Census, Sample survey, Case study.	**12**
III	**Sampling:** Steps in sampling design, Methods of sampling–Testing of Reliability and validity–Sampling errors.	**12**
IV	**Data Collection:** Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques:Interview,Schedule,Questionnaire,Observation–Secondary Data: Meaning and sources.	**12**
V	**Preparation of Research Report**: Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - Style of research reports (APA, MLA, Anderson, Harvard) – Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Understand research concepts and problem formulation.
CO2	Explain hypothesis testing and research design.
CO3	Apply sampling methods and testing techniques.

CO4	Understand data collection methods and variables.
CO5	Prepare research reports following ethical standards.
Textbooks	
➢	Kothari C.R and Gaurav Garg.Research Methodology – Methods and Techniques.New Delhi: New Age International (P) Limited, 2020.
➢	Tripathi. Research Methodology in Management and Social Sciences.New Delhi: Sultan Chand & Sons, 2014.
➢	Krishnaswami and Ranganathan. Methodology of Research in Social Sciences. Mumbai: Himalaya Publishing House, 2011.
Reference Books	
1	Sashi K.Guptha and ParneetRangi.Research Methodology.Ludhiana:Kalyani Publisher, 2018.
2	Donald R. Cooper,PamelaS.Schindler and J.K.Sharma. BusinessResearchMethodology. Noida (UP): Tata Mcgraw Hill, 12th Edition, 2006.
3	Sharma R D and Hardeep Chahal. Research Methodology In Commerce and Management. New Delhi: Anmol Publications, 2004.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**1**	**1**	**1**	**2**
CO2	**3**	**3**	**1**	**1**	**1**	**2**
CO3	**3**	**3**	**2**	**2**	**1**	**1**
CO4	**3**	**2**	**1**	**2**	**1**	**1**
CO5	**3**	**2**	**3**	**2**	**2**	**2**
Weightage of course contributed to each PSO	**15**	**12**	**08**	**08**	**06**	**08**

SEMESTER- V

DisciplineSpecificElective–3/4: HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO53	**4**	0	0	**V**	**3**	**4**	**50**	**50**	**100**

Learning Objectives	
LO1	To provide knowledge about concepts, functions, and scope of Human Resource Management.
LO2	To understand recruitment, selection, training, and performance management practices.
LO3	To develop awareness about industrial relations and employee participation mechanisms.
LO4	To familiarize students with employee welfare measures and compensation practices.
LO5	To expose students to modern HR trends such as HR analytics, digital HR, and talent management.
Prerequisites:	

Unit	Contents	No. of Hours
I	**Introduction to HRM** Definition of HRM – Objectives – Importance – Nature and Scope – Role and Qualities of HR Manager – Human Resource Planning (Meaning, Definition, Importance, Factors Affecting HRP, Process) – Human Resource Information System (HRIS) – Job Analysis – Need for Job Analysis – Steps in Job Analysis – Job Description and Job Specification – Strategic Human Resource Management (SHRM) – HR Analytics – Digital HR and Artificial Intelligence in HRM.	**12**
II	**Recruitment and Selection** Definition – Objectives – Factors Affecting Recruitment – Internal and External Sources of Recruitment – Selection Process – Curriculum Vitae – Tests (Types) – Employment Interview (Kinds) – Medical Screening – Appointment Order – E-Recruitment – Social Media Recruitment – Competency-Based Selection – Psychometric Testing and Assessment Centres.	**12**
III	**Training and Development** Induction – Training – Methods and Techniques – Identification of Training Needs – Training and Development – Performance Appraisal – Transfer – Promotion and Termination of Services – Career Development – E-Learning and Virtual Training – Talent Management – Succession Planning – Modern Performance Management Systems (360-Degree Feedback, Balanced Scorecard).	**12**
IV	**Industrial Relations** Industrial Disputes and Settlements (Laws Excluded) – Settlement of Industrial Disputes in India – Arbitration – Adjudication – Labour Relations – Functions of Trade Unions – Forms of Collective Bargaining – Workers' Participation in Management – Types and Effectiveness – Employee Engagement – Workplace Conflict Management – Changing Employment Relations and Gig Economy.	**12**

V	**Employee Welfare** Employee Welfare – Meaning, Objectives, Philosophy, Scope, Limitations – Types of Employee Welfare – Statutory and Non-Statutory Welfare Measures – Labour Welfare Theories – Social Security – Health, Retirement and Other Benefits – Remuneration – Components of Remuneration – Incentives – Benefits – Work-Life Balance – Employee Wellbeing and Mental Health – Diversity, Equity and Inclusion (DEI) Practices.	**12**
TOTAL		**60**

CO	**Course Outcomes**
CO1	Explain the concepts, objectives, and functions of HRM and HR planning.
CO2	Apply recruitment and selection procedures in organizational contexts.
CO3	Analyze training, development, and performance appraisal systems.
CO4	Evaluateindustrialrelationspracticesanddisputesettlementmechanisms.
CO5	Assess employee welfare, compensation, and modern HR practices.

Textbooks	
➢	Dessler,Gary.*HumanResourceManagement*.PearsonEducation,2023.
➢	Kothari, C. R., andAshish Kothari. *Human Resource Management*. Vikas Publishing House, 2022.
➢	Gupta,C. B.*HumanResourceManagement*. SultanChand&Sons, 2022.
➢	Aswathappa,K.*HumanResourceManagement:TextandCases*.McGrawHill Education, 2023.

Reference Books	
1	Personnel Management and Human Resources – Monappa, Arun, and Mirza S. Saiyadain. *Personnel Management and Human Resources*. McGraw Hill Education, 2021.
2	Armstrong, Michael, and Stephen Taylor. *Armstrong's Handbook of Human Resource Management Practice*. Kogan Page, 2022.
3	Rao, V. S. P. *Human Resource Management: Text and Cases*. Excel Books, 2022.
4	Decenzo, David A., and Stephen P. Robbins. *Fundamentals of Human Resource Management*. Wiley India, 2021.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**1**	**1**	**1**	**2**
CO2	**3**	**3**	**2**	**1**	**2**	**2**
CO3	**3**	**2**	**2**	**2**	**2**	**1**
CO4	**2**	**3**	**2**	**3**	**2**	**1**
CO5	**2**	**2**	**2**	**3**	**2**	**2**
Weightage of course contributed to each PSO	**13**	**12**	**09**	**10**	**09**	**08**

SEMESTER- V

Discipline Specific Elective–4/4: COMPUTER APPLICATION IN BUSINESS

<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>25UECP5</td><td>0</td><td>0</td><td>4</td><td>V</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
</table>

Learning Objectives	
LO1	To develop practical knowledge of word processing and document preparation.
LO2	To enable students to create business documents using advanced formatting andmail merge.
LO3	To provide skills in preparing professional presentations.
LO4	To familiarize students with spreadsheet concepts and business applications.
LO5	To develop analytical skills using spreadsheets for financial and statistical purposes.

Prerequisites:

Unit	**Contents**	**No. of Hours**
I	**Word Processing :**Introduction to Word Processing – Word Processing Concepts – Use of Templates – Working with Word Documents – Editing Text – Find and Replace – Formatting – Spell Check – AutoCorrect – AutoText – Bullets and Numbering – Tabs – Paragraph Formatting – Indent – Page Formatting – Header and Footer – Track Changes and Comments – Document Protection – Cloud-Based Document Sharing and Collaboration – Accessibility Features.	**12**
II	**Mail Merge and Business Documents :**Tables – Inserting, Filling and Formatting Tables – Inserting Pictures and Videos – Mail Merge including Linking with Database – Printing Documents – Creating Business Documents – Forms and Fillable Documents – Integration with Online Data Sources (Excel/CSV) – Digital Signatures – Secure Printing Options.	**12**
III	**Preparing Presentations:** Basics of Presentations – Slides – Fonts – Drawing – Editing – Inserting Tables, Images, Texts and Symbols – Media – Design – Transition – Animation – Slide Show – Creating Business Presentations – SmartArt and Info graphics – Presenter Tools – Recording Presentations – Online Presentation and Collaboration Tools.	**12**
IV	**Spreadsheet and its Business Applications :**Spreadsheet Concepts – Managing Worksheets – Formatting – Entering Data – Editing – Printing Worksheets – Handling Operators in Formula – Project involving Multiple Spreadsheets – Charts and Graphs – Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database and Text Functions – Data Validation – Conditional Formatting – Pivot Tables and Pivot Charts –	**12**

	What-If Analysis (Goal Seek, Scenario Manager, Solver).	
V	**Creating Business Spreadsheet: Creating** Spreadsheet Applications in: Loan and Lease Statement – Ratio Analysis – Payroll Statements – Capital Budgeting – Depreciation Accounting – Graphical Representation of Data – Frequency Distribution and Statistical Parameters – Correlation and Regression – Dashboard Creation – Financial Modelling Basics – Advanced Data Visualization Techniques.	**12**
TOTAL		**60**
CO	**Course Outcomes**	
CO1	Demonstrate the use of word processing tools for professional document creation.	
CO2	Apply mail merge and formatting tools for business communication.	
CO3	Design effective presentations using multimedia features.	
CO4	Analyze business data using spreadsheet functions and charts.	
CO5	Create financial and statistical models using spreadsheets for decision-making.	
Textbooks		
➢	Vermaat, MistyE., et al. *MicrosoftOffice365andOffice2019Introductory*. Cengage Learning, 2020.	
➢	Sinha,P.K.,andPritiSinha.*ComputerFundamentals*.BPBPublications, 2021.	
➢	Saxena,Sanjay.*AFirstCourseinComputers*.VikasPublishingHouse,2022.	
Reference Books		
1	UsingMicrosoftOffice365&Office2019–Freund,StevenM.,etal.Cengage Learning, 2020.	
2	Walkenbach,John.*ExcelBible*.WileyPublishing,2021.	
3	Lambert,Joan,andCurtisFrye. *MicrosoftWordStepbyStep*.MicrosoftPress,2019.	
4	Frye,Curtis. *MicrosoftExcelStepbyStep*.MicrosoftPress, 2019.	

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	**3**	**1**	**2**	**1**	**3**	**2**
CO2	**3**	**2**	**2**	**1**	**3**	**2**
CO3	**2**	**2**	**3**	**1**	**3**	**1**
CO4	**3**	**3**	**3**	**2**	**2**	**1**
CO5	**3**	**3**	**3**	**3**	**2**	**2**
Weightage of course contributed to each PSO	**14**	**11**	**13**	**08**	**13**	**08**

List of Practicals:

1. Prepare a business letter using features such as AutoCorrect, AutoText, Bullets, Numbering, and Paragraph Formatting.
2. Create a document using templates with page formatting, header and footer, and effective use of Find and Replace options.
3. Design and print personalized postcards or newsletters for customers using Mail Merge based on their interests or purchase behavior.
4. Create purchase orders addressed to different suppliers with unique details such as quantities, product descriptions, and prices, including insertion of multimedia elements.
5. Prepare presentation slides using different fonts, inserting images, tables, and media designs.
6. Develop a business presentation using transitions and animation effects to enhance quality.
7. Send personalized invitations for events (conferences, seminars, webinars, or company events) using Mail Merge with attendee names and event details.
8. Prepare a worksheet using formulas to calculate and present cash flow from operating, investing, and financing activities.
9. Print a project report involving multiple spreadsheets with organized charts and graphs.
10. Design and prepare a Balance Sheet using spread sheet tools.
11. Perform data sorting (ascending/descending),multi-column sorting, and apply conditional formatting to highlight specific data.
12. Create spreadsheets for payroll statements and capital budgeting analysis.
13. Apply statistical tools such as correlation and regression in work sheets.

Semester-VI

Semester-VI									
Course Code	Part	Course Category	Course Name	Hours/ Week	Examination: Duration in hrs.	Max Marks: CIA	Max Marks: ESE	Max Marks: Total	Credits
26UCCO61	III	Core-IX	Cost Accounting II	5	3	50	50	100	4
26UCCO62	III	Core -X	Management Accounting	5	3	50	50	100	4
26UCCO63	III	Core -XI	Income Tax Law and Practice – II	5	3	50	50	100	4
26UCCO6P	III	Core -XII	Major Project with Viva voce	5	3	50	50	100	5
26UECO61	III	Elective- V	Entrepreneurial Development	4	3	50	50	100	3
26UECO62			Office Management and Secretarial Practice						
26UECO63	III	Elective- VI	Logistics and Supply Chain Management	4	3	50	50	100	3
26UECO64			Spread sheet for Business						
26UAEC61	IV	AEC-II	Design Thinking	2	3	50	50	100	2
26UEA61	V	Extension Activity	Extension Activity	-	3	-	100	100	1
Total				**30**				**800**	**26**

SEMESTER- VI

CORE–XIII: COST ACCOUNTING – II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
25UCCO61	**5**	0	0	**VI**	**4**	**5**	**50**	**50**	**100**

Learning Objectives	
LO1	To understand the concept and application of cost accounting standards in business organizations.
LO2	To provide knowledge on job, batch, and contract costing techniques.
LO3	To develop skills in process costing and equivalent production calculations.
LO4	To familiarize students with operation costing in service industries.
LO5	To analyze cost variances for managerial decision-making and control.

Prerequisites:

Unit	Contents	No. of Hours
I	Cost Accounting Standards – Introduction to CAS – Purpose – Advantages – Difference between CAS and Financial Accounting Rules – Degrees of CAS Coverage – Responsibility Accounting – Divisional Performance Measurement.	**15**
II	Job Costing, Batch Costing and Contract Costing – Definitions – Features – Comparison – Profit Calculation on Contracts – Cost Plus Contracts – Preparation of Contract Account.	**15**
III	Process Costing – Meaning – Features – Applications – Principles – Preparation of Process Accounts – Normal and Abnormal Loss – Abnormal Gain – Equivalent Production – Joint Products and By-Products.	**15**
IV	Operation Costing – Meaning – Operating Cost Sheet – Transport Costing – Power Supply Costing – Hospital Costing – Simple Problems.	**15**
V	Standard Costing and Variance Analysis – Definition – Objectives – Advantages – Standard vs Estimated Cost – Installation – Material, Labour, Overhead and Sales Variances – Calculation of Variances.	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Explain the concepts and importance of Cost Accounting Standards and responsibility accounting.
CO2	Apply job, batch, and contract costing methods in practical situations.
CO3	Prepare process accounts including treatment of losses and equivalent production.
CO4	Compute operating costs for transport, hospital, and power supply services..
CO5	Analyze variances and evaluate performance using standard costing techniques.

Textbooks	
➢	Analyzevariancesandevaluateperformanceusingstandardcostingtechniques.
➢	Arora,M.N.*Cost Accounting: PrinciplesandPractice*.13th ed., VikasPublishing House,

	2020.
Reference Books	
1	Maheshwari, S.N., andS. N. Mittal. *CostAccounting: TheoryandProblems*. 2nded., Shri Mahavir Book Depot, 2019.
2	Horngren,CharlesT.,etal.*CostAccounting:AManagerialEmphasis*.16thed., Pearson Education, 2021.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**1**	**1**	**-**	**2**
CO2	**3**	**3**	**3**	**2**	**1**	**2**
CO3	**3**	**3**	**3**	**3**	**2**	**1**
CO4	**3**	**2**	**3**	**3**	**2**	**2**
CO5	**3**	**3**	**3**	**3**	**2**	**2**
Weightage ofcoursecontributedto eachPSO	**15**	**13**	**13**	**12**	**07**	**09**

SEMESTER- VI

CORE PAPER - XIV – MANAGEMENT ACCOUNTING

<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>25UCCO62</td><td>5</td><td>0</td><td>0</td><td>VI</td><td>4</td><td>5</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the principles and scope of management accounting..</td></tr>
<tr><td>LO2</td><td colspan="9">To develop skills in financial statement analysis and interpretation.</td></tr>
<tr><td>LO3</td><td colspan="9">To provide knowledge of funds flow and cash flow analysis for financial planning</td></tr>
<tr><td>LO4</td><td colspan="9">To familiarize students with budgeting techniques and budgetary control.</td></tr>
<tr><td>LO5</td><td colspan="9">To apply marginal costing techniques for managerial decision-making.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Management Accounting
Meaning – Scope – Importance – Limitations – Management Accounting vs Cost Accounting – Management Accounting vs Financial Accounting – Financial Statement Analysis – Comparative Statements – Common Size Statements – Trend Analysis.</td><td>15</td></tr>
<tr><td>II</td><td colspan="8">Ratio Analysis
Meaning – Advantages – Limitations – Types – Liquidity, Profitability, Turnover, Solvency and Leverage Ratios – Preparation of Financial Statements from Ratios.</td><td>15</td></tr>
<tr><td>III</td><td colspan="8">Funds Flow and Cash Flow Analysis
Funds Flow Statement – Schedule of Changes in Working Capital – Adjusted Profit and Loss Account – Preparation of Funds Flow Statement – Cash Flow Statement as per AS-3 – Operating, Financing and Investing Activities.</td><td>15</td></tr>
<tr><td>IV</td><td colspan="8">Budget and Budgetary Control
Meaning – Types of Budgets – Cash Budget – Flexible Budget – Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits.</td><td>15</td></tr>
<tr><td>V</td><td colspan="8">Marginal Costing and Decision Making
Marginal Costing – Features – Marginal vs Absorption Costing – Contribution – P/V Ratio – Break Even Point – Margin of Safety – CVP Analysis – Managerial Decisions: Product Mix, Make or Buy, Discontinuance, Change vs Status Quo, Limiting Factor.</td><td>15</td></tr>
<tr><td colspan="9">TOTAL</td><td>75</td></tr>
<tr><td>CO</td><td colspan="9">Course Outcomes</td></tr>
<tr><td>CO1</td><td colspan="9">Explain the concepts, scope, and role of management accounting in organizations</td></tr>
</table>

CO2	Analyze financial statements using ratios and comparative tools.
CO3	Prepare funds flow and cash flow statements for financial analysis..
CO4	Develop budgets and evaluate budgetary control systems.
CO5	Apply marginal costing and CVP analysis for managerial decision-making
Textbooks	
➢	Sharma,R.K.,andShashiK.Gupta.*ManagementAccounting:Principlesand Practice*. 14th ed., Kalyani Publishers, 2022.
➢	Maheshwari,S.N.,andS.N.Mittal.*ManagementAccounting*.3rded.,Vikas Publishing House, 2021.
Reference Books	
1	Khan, M.Y., and P. K. Jain. *ManagementAccounting: Text, Problemsand Cases*. 8th ed., McGraw Hill Education, 2020.
2	Horngren,CharlesT.,etal.*IntroductiontoManagementAccounting*.16thed., Pearson Education, 2021.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**1**	**-**	**-**	**2**
CO2	**3**	**3**	**3**	**2**	**2**	**1**
CO3	**3**	**3**	**3**	**3**	**2**	**1**
CO4	**3**	**2**	**3**	**3**	**2**	**1**
CO5	**3**	**3**	**3**	**3**	**2**	**2**
Weightage ofcoursecontributedto eachPSO	**15**	**13**	**13**	**11**	**08**	**07**

SEMESTER- VI

CORE PAPER - XV – INCOMETAXLAW ANDPRACTICE-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO63	**5**	0	0	**VI**	**5**	**5**	**50**	**50**	**100**

Learning Objectives

LO1	To provide knowledge on computation of taxable income under different heads.
LO2	To understand capital gains and related exemptions.
LO3	To explain set-off, carry forward of losses and deductions.
LO4	To compute total income and tax liability under old and new regimes
LO5	To understand income tax authorities and return filing procedures..

Prerequisites:

Unit	Contents	No. of Hours
I	**CAPITAL GAINS** Capital Assets – Meaning and Types – Transfer – Short Term vs Long Term Capital Assets – **Indexation and Cost Inflation Index (CII) – Concept and Application.**Capital Gains on Sale of Shares and Securities (Listed vs Unlisted) – Exemptions under Sections 54, 54B, 54D, 54EC, 54F and 54GA – Conditions and Computation.	**15**
II	**INCOME FROM OTHER SOURCES & CLUBBING OF INCOME:** Income from Other Sources – Chargeability – Computation – Deductions Allowed under Section 57 – Deemed Incomes.**Taxation of Dividend Income (Latest Provisions) – Taxability of Gifts under Section 56(2) – Casual Income and Winnings from Lottery, Crossword Puzzles, Online Games, etc.** Clubbing of Income – Concept – Income of Spouse – Income of Minor Child – Transfer of Income without Transfer of Asset.	**15**
III	**SETOFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME** Gross Total Income vs Total Income – Inter-source and Intra-source Set-off – Carry Forward and Set-off of Losses (Simple Problems) – **Carry Forward of Losses under New Tax Regime – Conceptual Understanding.**Deductions from Gross Total Income:Section 80C – 80CCC – 80CCD – 80CCE – 80D – 80DD – 80DDB – 80E – 80EE – 80EEA – 80EEB – 80G – 80GG – 80GGA – 80TTA – 80TTB – 80U.	**15**
IV	**COMPUTATION OF TOTAL INCOMEOF INDIVIDUAL** Computation of Total Income of an Individual – Determination of Gross Total	**15**

	Income – Deductions – Total Income – Tax Liability. Tax Liability under Old Regime vs New Regime – **Detailed Comparison Chart of Old vs New Tax Regime with Practical Illustrations.**	
V	**INCOME TAX AUTHORITIES** Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officers – Procedures for Assessment.Filing of Return – Due Dates – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) – e-PAN – Tax Credit Statement (Form 26AS) – Annual Information Statement (AIS).	**15**
	TOTAL	**75**

CO	**Course Outcomes**
CO1	Compute capital gains and claim exemptions.
CO2	Calculate income from other sources and apply clubbing provisions.
CO3	Apply provisions relating to set-off and deductions.
CO4	Compute total income and tax liability under both tax regimes.
CO5	Understand income tax administration and filing procedures.

	Textbooks
➢	VinodK. Singhania&KapilSinghania—*DirectTaxes: Law&Practice*
➢	Dr.GirishAhuja&Dr.RaviGupta— *SystematicApproach to IncomeTax*
➢	MittalPreetiRani&BansalAnshika –*IncomeTax–LawandPractice(Assessment Year 2025-26)*

	Reference Books
1	V.P.Gaur&D.B.Narang—*Income TaxLawandPractice*
2	T.S. Reddy&Y.HariprasadReddy— *IncomeTax Theory,Law&Practice*
3	Dr. H.C.Mehrotra&S.P.Goyal—*IncomeTax Law&Accounts*

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	**3**	**3**	**1**	**1**	**1**	**3**
CO2	**3**	**3**	**1**	**1**	**1**	**2**
CO3	**3**	**3**	**2**	**1**	**1**	**3**
CO4	**3**	**3**	**2**	**2**	**1**	**3**
CO5	**2**	**1**	**2**	**2**	**1**	**3**
Weightage ofcoursecontributedto eachPSO	**14**	**13**	**08**	**07**	**05**	**14**

SEMESTER- VI

CORECOURSE–XVI:Major Project

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UCCO6P	0	0	5	VI	**5**	5	**50**	**50**	**100**

Learning Objectives

LO1	To impart knowledge and develop understanding of research methodology
LO2	To study various methods of data collection, analysis, and interpretation in order to develop analytical skills.
LO3	To Develop fundamental research and problem-identification skills
LO4	To Strengthen academic writing and structured report presentation
LO5	To Apply theoretical knowledge to real-world situations

Prerequisites:

Contents

Guidelines for Group Project

1. The topic selected should be strictly related to the subject area.
2. Each group should consist of a maximum of five students.
3. The project report should contain a minimum of 50 pages.
4. Each group must have a Guide / Project Supervisor assigned by the department.
5. The project should necessarily include:
    - Title of the Study
    - Statement of the Problem
    - Brief and Representative Review of Literature
    - Objectives of the Study
    - Research Methodology (Sampling, Data Collection, and Tools for Analysis)
    - Scope / Rationale / Limitations of the Study
    - Chapter Scheme / Contents
    - Bibliography
6. The project report must contain the following components:
    - Cover Page
    - Declaration by the Guide and Candidate
    - Preface and Acknowledgement
    - Table of Contents
    - Main Body (Chapters)
    - Research Instruments (Questionnaire / Schedule)
    - Appendix and Annexure (if required)
    - Bibliography / References

Total Hours : 75

CO	Course Outcomes
CO1	Students will gain practical knowledge of research methodology and its application in business and social science research.
CO2	Students will develop the ability to identify research problems, formulate objectives, and prepare a suitable research design.
CO3	Students will acquire skills in collecting primary and secondary data through questionnaires, interviews, schedules, and other methods.
CO4	Students will learn to use sampling techniques and analytical tools for interpreting data and drawing meaningful conclusions.
CO5	Students will improve their ability to review literature, compare previous studies, and identify research gaps.

SEMESTER- VI

DISCIPLINE SPECIFIC ELECTIVE 1 – ENTREPRENEURIAL 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>26UECO61</td><td>4</td><td>0</td><td>0</td><td>VI</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand the concepts and importance of entrepreneurship.</td></tr>
<tr><td>LO2</td><td colspan="9">To develop knowledge of design thinking and business opportunity identification.</td></tr>
<tr><td>LO3</td><td colspan="9">To learn the process of setting up an enterprise and forms of business organization.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand business model preparation and project formulation.</td></tr>
<tr><td>LO5</td><td colspan="9">To gain knowledge about MSMEs and institutional support for entrepreneurs.</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Introduction to Entrepreneurship
Meaning and importance of entrepreneurship – Characteristics and types of entrepreneurship – Self-employment vs wage employment – Entrepreneur: meaning, traits, classification and functions – Role of entrepreneurs in economic development – Start-up ecosystem in India – Entrepreneurial competencies.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Design Thinking and Business Opportunity
Concept of design thinking – Stages of design thinking process – Creativity, invention and innovation – Idea generation techniques – Opportunity recognition and evaluation – Value addition and business innovation – Converting ideas into viable business opportunities – Case studies of successful start-ups.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Setting up of an Enterprise
Steps involved in starting a business – Forms of business organization: Sole proprietorship, Partnership, LLP, Joint stock company, One Person Company – Selection of suitable form – Business feasibility analysis (market, technical, financial and economic feasibility) – Legal requirements for starting a business.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Business Model and Project Formulation
Business Model Canvas – Components of business model – Preparation of project report – Market analysis and financial planning – Sources of finance (traditional and modern sources such as venture capital, crowd funding, angel investors) – Legal compliance and registration procedures.</td><td>12</td></tr>
</table>

V	**MSMEs and Entrepreneurial Support System** MSMEs: meaning, classification and importance – Role of MSMEs in economic growth – Government support institutions (MSMEDI, DIC, NSIC, NABARD, EDII) – Industrial estates – Government schemes for entrepreneurs – Women entrepreneurship – Start-up India and Make in India initiatives.	**12**
	TOTAL	**60**

CO	**Course Outcomes**
CO1	Explain entrepreneurship concepts and entrepreneurial traits.
CO2	Identify business opportunities using design thinking approaches.
CO3	Understand procedures for setting up an enterprise and selecting business forms.
CO4	Prepare business models and project reports.
CO5	Explain MSMEs, government schemes and support institutions for entrepreneurs.

Textbooks

➢	EntrepreneurshipDevelopment,S.S.Khanka,*EntrepreneurshipDevelopment*,S. Chand & Company Ltd., New Delhi, Edition: 2016 (Revised Edition).
➢	Entrepreneurship,RobertD.Hisrich,MichaelP.Peters,DeanA.Shepherd, *Entrepreneurship*,McGraw-HillEducation,10thEdition,2017.

Reference Books

1	Entrepreneurship Development and Small Business Enterprises, Poornima M. Charantimath, *Entrepreneurship Development and Small Business Enterprises*, Pearson Education, 2nd Edition, 2014**.**
2	Entrepreneurship Development, E. Gordon & K. Natarajan, *Entrepreneurship Development*, Himalaya Publishing House, Mumbai, 2nd Edition, 2017.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	**3**	**2**	**1**	**1**	**1**	**2**
CO2	**3**	**3**	**1**	**2**	**1**	**1**
CO3	**3**	**2**	**2**	**1**	**1**	**3**
CO4	**3**	**3**	**2**	**2**	**2**	**1**
CO5	**3**	**2**	**2**	**1**	**1**	**3**
Weightage ofcoursecontributedto eachPSO	**15**	**12**	**08**	**07**	**06**	**10**

SEMESTER- VI

DISCIPLINE SPECIFIC ELECTIVE 1 – OFFICE MANAGEMENT & SECRETARIAL PRACTICE

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UECO62</td><td>4</td><td>0</td><td>0</td><td>VI</td><td>3</td><td>4</td><td>50</td><td>50</td><td>100</td></tr>
<tr><td colspan="10">Learning Objectives</td></tr>
<tr><td>LO1</td><td colspan="9">To understand office functions and office management principles.</td></tr>
<tr><td>LO2</td><td colspan="9">To learn office layout and workplace environment management.</td></tr>
<tr><td>LO3</td><td colspan="9">To develop knowledge of office systems, procedures and automation.</td></tr>
<tr><td>LO4</td><td colspan="9">To understand records management and filing systems.</td></tr>
<tr><td>LO5</td><td colspan="9">To learn secretarial practices and modern office communication</td></tr>
<tr><td colspan="10">Prerequisites:</td></tr>
<tr><td>Unit</td><td colspan="8">Contents</td><td>No. of Hours</td></tr>
<tr><td>I</td><td colspan="8">Modern Office and Its Functions
Meaning and importance of office – Office activities and functions – Role of office in business – Office management: meaning, objectives and functions – Duties and qualities of an office manager – Digital office concept – Paperless office and automation tools – Office ethics and professionalism.</td><td>12</td></tr>
<tr><td>II</td><td colspan="8">Office Space and Environment Management
Office location and layout – Types of office layout (open and private) – Ergonomics in office design – Lighting, ventilation and interior decoration – Furniture and workspace planning – Office safety and security – Green office concept – Modern trends in office environment.</td><td>12</td></tr>
<tr><td>III</td><td colspan="8">Office Systems and Procedures
Office systems and procedures – Work flow analysis – Role of office manager in system design – Office manuals – Office machines and equipment – Automation in office work – Office forms: design, control and standardization – E-office systems.</td><td>12</td></tr>
<tr><td>IV</td><td colspan="8">Records Management
Meaning and importance of records – Filing systems and classification – Indexing methods – Filing equipment and modern filing devices – Digital records management – Records retention and disposal – Data security and confidentiality – Modern trends in records management.</td><td>12</td></tr>
<tr><td>V</td><td colspan="8">Secretarial Practice and Office Communication
Role and functions of secretary – Duties and responsibilities – Qualifications of secretary – Modern communication tools: email, video conferencing, internet applications – Agenda and minutes preparation – Business correspondence and drafting – Maintenance of office diary and scheduling – Virtual office support.</td><td>12</td></tr>
<tr><td colspan="9">TOTAL</td><td>60</td></tr>
</table>

CO	Course Outcomes
CO1	Explain office functions and responsibilities of office managers.
CO2	Understand office layout and environment management.
CO3	Apply office systems and procedures in organizational work.
CO4	Manage records and filing systems effectively.
CO5	Perform secretarial functions and business communication.
Textbooks	
➢	Office Management, R. K. Chopra, Office Management, Himalaya Publishing House, Mumbai, Edition: 2010.
➢	Modern Office Management,J.C.Denyer,Office Management,Pitman Publishing, London, Revised Edition.
Reference Books	
1	OfficeOrganizationandManagement,S.P.Arora,OfficeOrganizationandmanagement, Vikas Publishing House, Edition: 2012.
2	SecretarialPractice,K.K.Sharma,SecretarialPractice,KalyaniPublishers,New Delhi, Edition: 2015

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	1	1	2
CO2	3	2	1	2	1	1
CO3	3	3	1	2	1	1
CO4	3	2	2	2	1	2
CO5	3	2	2	3	2	1
Weightage ofcoursecontributedto eachPSO	**15**	**11**	**08**	**10**	**06**	**07**

SEMESTER-VI

DISCIPLINESPECIFICELECTIVE-II–LOGISTICSANDSUPPLYCHAIN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO63	4	0	0	VI	3	4	50	50	100

Learning Objectives	
LO1	To understand the basic concepts and importance of logistics management.
LO2	To learn transportation, warehousing, and inventory control systems.
LO3	To understand the fundamentals of supply chain management and its components.
LO4	To identify factors affecting supply chain performance and improvement.
LO5	To understand how logistics and supply chain strategies support business success.

Prerequisites:

Unit	Contents	No. of Hours
I	**Logistics Management** Origin – Meaning – Importance – Types – Principles – Warehouse Management – Meaning – Definition – Importance – Types – Automation and Outsourcing – Customer Service – Logistics and Physical Distribution – Distribution and Inventory	12
II	**Transportation and Distribution** Inventory Control – Demand Forecasting – Routing – Transportation Management – Commercial Aspects of Distribution – Codification – Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in the 21st Century.	12
III	**Supply Chain Management** Introduction – Development – Nature – Concept – Importance – Value Chain – Components – Need for Supply Chain – Participants – Global Applications.	12
IV	**Supply Chain Drivers** Role of Manager – Performance Drivers – Key Enablers – Interrelationship between Enablers and Improvement Levels – Systems and Values in Supply Chain.	12
V	**Aligning Supply Chain with Business Strategy** SCOR Model – Outsourcing – Third Party Logistics (3PL) – Fourth Party Logistics (4PL) – Bullwhip Effect – Supply Chain Relationships – Conflict Resolution – Certifications.	12
	TOTAL	**60**

CO	Course Outcomes
CO1	Explain the basic concepts of logistics and warehouse management
CO2	Describe transportation, distribution, and inventorycontrol methods.
CO3	Identify the components and importance of supply chain management
CO4	Explain supplychain drivers and performance improvement methods.

CO5	Apply supply chain strategies and models in business situations.
Textbooks	
➢	Bowersox, Donald J., David J. Closs, and M. Bixby Cooper. *Supply Chain Logistics Management*. 5th ed., McGraw Hill Education, 2020.
➢	Kumar,Satish,and Anil Kumar.*Logistics and Supply Chain Management*.2nd ed., Oxford University Press, 2019.
Reference Books	
1	Chopra, Sunil, andPeter Meindl. *SupplyChain Management: Strategy, Planning, and Operation*. 7th ed., Pearson Education, 2021.
2	Christopher,Martin.*LogisticsandSupplyChainManagement*.5thed.,PearsonEducation , 2016.

CO/PSO	**PSO 1**	**PSO 2**	**PSO 3**	**PSO 4**	**PSO 5**	**PSO 6**
CO1	3	2	1	-	1	2
CO2	3	3	3	2	2	1
CO3	3	2	3	2	2	1
CO4	3	3	3	3	2	1
CO5	3	3	3	3	2	2
Weightage ofcoursecontributedto eachPSO	**15**	**13**	**13**	**10**	**09**	**07**

SEMESTER-VI

DISCIPLINESPECIFICELECTIVE-II–SPREADSHEETFOR BUSINESS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
26UECO64	**4**	0	0	**VI**	**3**	**4**	**50**	**50**	**100**

Learning Objectives

LO1	To understand the basic features and tools of spreadsheets.
LO2	To learn financial, logical, and text functions for business use.
LO3	To perform statistical analysis using spreadsheet software.
LO4	To use lookup, reference, and date functions for data management.
LO5	To apply spreadsheets in real business projects and automation.

Prerequisites:

Unit	Contents	No. of Hours
I	**Introduction to Spreadsheets** Workbook – Cell Referencing – File Menu – Home Menu – Conditional Formatting – Tables – Cell Styles – AutoSum – Sort and Filter – Insert Menu – Pivot Tables – Charts – Page Layout – Review – View – Text to Columns – Removing Duplicates – Data Validation – Grouping and Ungrouping.	**12**
II	**Financial, Logical and Text Functions** **Financial Functions:** DB, DDB, VDB, PMT, NPER, INTRATE, PV, NPV, FV, IRR, MIRR. Logical Functions: AND, OR, NOT, IF, TRUE. Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT.	**12**
III	**Statistical Analysis** Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F-Test, Z-Test, Chi-Square Analysis.	**12**
IV	**Date, Time, Lookup and Reference** **Date Functions:** DATE, NOW, TIME, WORKDAY, WEEKDAY, YEAR. Lookup Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA, HYPERLINK.	**12**
V	**Projects and Applications** Ratio Analysis – Cash Flow Statement – Payroll Processing – Marketing and Sales Data Analysis – Social Media Analysis – Macros and VBA Basics – Trending Business Applications using Excel.	**12**
	TOTAL	**60**

CO	Course Outcomes
CO1	Use spreadsheet tools and formatting features effectively.
CO2	Apply financial, logical, and text functions to solve problems.
CO3	Perform statistical analysis using spreadsheet functions.
CO4	Use lookup, reference, and date functions for data analysis
CO5	Develop business applications and projects using spreadsheets.
Textbooks	
➢	Walkenbach,John.*MicrosoftExcel2019Bible*.Wiley,2019.
➢	Winston,WayneL.*Microsoft Excel Data Analysis and Business Modeling*.6th ed., Microsoft Press, 2019.
Reference Books	
1	Alexander,Michael,andRichardKusleika.*Excel2019PowerProgrammingwith VBA*. Wiley, 2019.
2	Powell,StephenG.,andKennethR.Baker.*ManagementScience:TheArtof Modeling with Spreadsheets*. 5th ed., Wiley, 2020.

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	**3**	**2**	**3**	**2**	**3**	**1**
CO2	**3**	**3**	**3**	**3**	**3**	**1**
CO3	**3**	**3**	**3**	**3**	**3**	**1**
CO4	**3**	**3**	**3**	**3**	**3**	**1**
CO5	**3**	**3**	**3**	**3**	**3**	**2**
Weightage ofcoursecontributedto eachPSO	**15**	**14**	**15**	**14**	**15**	**06**

SEMESTER-VI

ABILITY ENHANCEMENT COURSE - DESIGN THINKING

<table>
<tr><th rowspan="2">Subject Code</th><th rowspan="2">L</th><th rowspan="2">T</th><th rowspan="2">P</th><th rowspan="2">S</th><th rowspan="2">Credits</th><th rowspan="2">Inst. Hours</th><th colspan="3">Marks</th></tr>
<tr><th>CIA</th><th>External</th><th>Total</th></tr>
<tr><td>26UAEC61</td><td>2</td><td>0</td><td>0</td><td>VI</td><td>2</td><td>2</td><td>50</td><td>50</td><td>100</td></tr>
</table>

<table>
<tr><th colspan="2">Learning Objectives</th></tr>
<tr><td>LO1</td><td>To recall and describe the key concepts, stages, and principles of Design Thinking.</td></tr>
<tr><td>LO2</td><td>To explain the importance of empathy, ideation, and prototyping in solving user-entered problems.</td></tr>
<tr><td>LO3</td><td>To apply Design Thinking methods such as brainstorming, empathy mapping, and SCAMPER to real-world problems.</td></tr>
<tr><td>LO4</td><td>To analyze user needs and problem statements using observation and structured frameworks.</td></tr>
<tr><td>LO5</td><td>To design innovative solutions and develop prototypes based on insights gained through the Design Thinking process.</td></tr>
<tr><td colspan="2">Prerequisites:</td></tr>
</table>

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

	Shopping (eg. Amazon), Online Publishing (eg. Canva), Online Ticket Booking (eg. BookMyShow), Fintech apps (eg. Google Pay, Razorpay etc.)	
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