

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS)

SALEM – 16

Reaccredited with ‘B++’ Grade by NAAC

Affiliated to Periyar University



PG & RESEARCH DEPARTMENT OF COMMERCE

Outcome Based Syllabus

B.Com.

(For the Batch 2023 – 2026)

B. COM.
PROGRAMME OUTCOMES

- | | |
|-------------------|--|
| <i>P01</i> | To understand and apply fundamentals of commerce and accounting to solve business problems |
| <i>P02</i> | To develop diverse knowledge in accounting, business laws, corporate laws, finance, taxation and its applicability in business environment |
| <i>P03</i> | To equip the students to face the challenges in the field of commerce and business with positive attitude to situations and complexities |
| <i>P04</i> | To enhance the proficiency of the students with ethical principles to appear in competitive examinations |
| <i>P05</i> | To prepare the students to acquire practical skills to work as tax consultants, audit assistants and financial advisors |
| <i>P06</i> | To develop and strengthen theoretical and applied aspects of commerce for higher education with team working skills |
| <i>P07</i> | To acquire business skills, general and specific capabilities by using modern tools to execute solutions to industry requirements |

SRI SARADA COLLEGE FOR WOMEN (AUTONOMOUS), SALEM – 16.
PG AND RESEARCH DEPARTMENT OF COMMERCE

B. Com.

PROGRAMME STRUCTURE UNDER CBCS

(For the students admitted in 2023-2024)

Total Credits: 140 + Extra Credits (Maximum 28)

FIRST YEAR

I SEMESTER

Part	Course	Title of the Course	Course Code	Hours	Credits
I	Language	Tamil – I/ Hindi – I/ Sanskrit – I	23ULTC1/ 23ULHC1/ 23ULSC1	6	3
II	English	English I	23ULEC1	6	3
III	Core Course I	Financial Accounting - I	23UCOCC1	5	5
	Core Course II	Principles of Management	23UCOCC2	5	5
	Discipline Specific Elective - I	Business Communication	23UCODSEC1	4	3
IV	Skill Enhancement Course - SEC (NME I)	Tally Practical –I	23UCOSECQ1	2	2
	Skill Enhancement (Foundation Course)	Fundamentals of Commerce	23UCOSEFC	2	2
	Total			30	23
V	<ul style="list-style-type: none"> Articulation and Idea Fixation Skills Physical Fitness Practice – 35 hours per Semester Advanced Diploma in ‘Digitalised Business’ Level -1: Certificate Course: ‘E - Commerce’ - 100 hours per year				

II SEMESTER

Part	Course	Title of the Course	Course Code	Hours	Credits
I	Language	Tamil – II/ Hindi – II/ Sanskrit – II	23ULTC2/ 23ULHC2/ 23ULSC2	6	3
II	English	English – II	23ULEC2	6	3
III	Core Course III	Financial Accounting - II	23UCOCC3	5	5
	Core Course IV	Business Law	23UCOCC4	5	5
	Discipline Specific Elective - II	Business Environment	23UCODSEC2	4	3
IV	Skill Enhancement Course - II (NME)	Tally Practical –II	23UCOSECQ2	2	2
	Skill Enhancement Course - III (Indian Knowledge System)	Ancient Indian Ethos for Modern Management	23UCOSEC3	2	2
		TOTAL		30	23
V	<ul style="list-style-type: none"> Articulation and Idea Fixation Skills Physical Fitness Practice – 35 hours per Semester Advanced Diploma in ‘Digitalised Business’ Level -1: Certificate Course: ‘E - Commerce’ - 100 hours per year 				

**SECOND YEAR
III SEMESTER**

Part	Course	Course Title	Course Code	Hours	Credits
I	Language	Tamil - III Hindi - III Sanskrit - III	23ULTC3 23ULHC3 23ULSC3	6	3
II	English	English - III	23ULEC3	6	3
III	Core Course - V	Corporate Accounting - I	23UCOCC5	5	5
	Core Course - VI	Company Law	23UCOCC6	5	5
	Discipline Specific Elective - III	Marketing Research	23UCODSEC3	4	3
IV	Skill Enhancement Course - IV (Entrepreneurial Skill)	Fundamentals of Entrepreneurship	23UCOSEC4	1	1
	Skill Enhancement Course -V	MS Office Practical -I	23UCOSECQ5	2	2
		Environmental Studies	23UEVSC	1	-
		TOTAL		30	22
	<ul style="list-style-type: none"> • Articulation and Idea Fixation Skills • Physical Fitness Practice – 35 hours per Semester • Advanced Diploma in ‘Digitalised Business’ Level -2: Diploma Course: ‘E - Marketing’ - 100 hours per year 				

IV SEMESTER

Part	Course	Course Title	Course Code	Hours	Credits
I	Language	Tamil - IV Hindi - IV Sanskrit – IV	23ULTC4 23ULHC4 23ULSC4	6	3
II	English	English- IV	23ULEC4	6	3
III	Core Course – VII	Corporate Accounting II	23UCOCC7	5	5
	Core Course - VIII	Principles of Marketing	23UCOCC8	5	5
	Discipline Specific Elective - IV	Consumerism & Consumer Protection / Operations Research	23UCODSEC4A / 23UCODSEC4B	3	3
IV	Skill Enhancement Course - VI	Service Marketing	23UCOSEC6	2	2
	Skill Enhancement Course - VII	MS Office Practical -II	23UCOSECQ7	2	2
		Environmental Studies	23UEVSC	1	2
		TOTAL		30	25
	Second year Vacation Internship – 45 hours				
V	<ul style="list-style-type: none"> • Articulation and Idea Fixation Skills • Physical Fitness Practice – 35 hours per Semester • Advanced Diploma in “Digitalised Business” Level -2:Diploma Course - “ E- Marketing ” -100 hours per year				

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC1	5				5	5	30	70	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books - Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15
IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.								15
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									
CO	Course Outcomes							Knowledge Level	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements							K2, K3	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns							K3	
CO3	Analyse the various methods of providing depreciation							K4	
CO4	Evaluate the methods of calculation of profit							K4	

CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	K4
Text books		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
Reference Books		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
Web Resources		
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC2	5				5	5	30	70	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].								15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].								15
	Total								75
CO	Course Outcomes								Knowledge Level

C01	Demonstrate the importance of principles of management.	K4
C02	Paraphrase the importance of planning and decision making in an organization.	K3
C03	Comprehend the concept of various authorizes and responsibilities of an organization.	K2
C04	Enumerate the various methods of Performance appraisal	K3
C05	Demonstrate the notion of directing, co-coordination and control in the management.	K4

Textbooks

1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1	K Sundhar, Principles of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Web Resources

1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
C01	3	2	2	3	3	2	2	2	3	2	3
C02	3	2	3	3	2	2	2	2	3	2	2
C03	3	2	2	3	2	2	2	1	3	2	2
C04	3	2	2	3	2	2	2	2	3	2	2
C05	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

DISCIPLINE SPECIFIC ELECTIVE - I: BUSINESS COMMUNICATION

DISCIPLINE SPECIFIC ELECTIVE - I: BUSINESS COMMUNICATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCODSEC1	4				3	4	30	70	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech								12
	TOTAL								60

CO	Course Outcomes	Knowledge level
CO1	Acquire the basic concept of business communication.	K2
CO2	Exposed to effective business letter	K3
CO3	Paraphrase the concept of various correspondences.	K4, K5

CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K6
CO5	Acquire the skill of preparing an effective resume.	K6
Textbooks		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.	
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.	
3	K.P. Singha, Business Communication, Taxmann, New Delhi.	
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	
Reference Books		
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.	
2	Rithika Motwani, Business communication, Taxmann, New Delhi.	
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.	
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd-NewDelhi.	
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.	
Web Resources		
1	https://accountingseekho.com/	
2	https://www.testpreptraining.com/business-communications-practice-exam-questions	
3	https://bachelors.online.nmims.edu/degree-programs	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
SKILL ENHANCEMENT COURSE SEC-I- NME - I
TALLY PRACTICAL -I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSECQ1	-		2		2	2	40	60	100
Learning Objectives									
LO1	Understand the concepts and conventions of Accounting								
LO2	Maintain transactions through Tally								
LO3	Creation and alteration of company details								
LO4	Prepare reports and generate final accounts								
LO5	Identify Stock, Purchase and Sales Management								

Unit	Contents	No. of Hours
I	Accounting Concepts and Conventions Introduction- Meaning of Accounting- Definition - Objectives of Accounting – Advantages & Limitations of Accounting- Accounting Concepts & Conventions -Kinds of Accounts - Double Entry system – Rules of Double Entry System (Golden rules) - Preparation of Journal.	6
II	Final Accounts Ledger – Meaning- Forms of Ledger Accounts, Posting, Procedure and Balancing of an account -Meaning of Trail balance - Preparation of Trial balance- Meaning of Final Accounts- Trading - Profit & Loss Account - Balance sheet.	6
III	Company Creation and Features Introduction to Tally Prime- Features- Importance- Company creation – Alteration of company details – Steps to delete a Company – Ways to shut a company - Accounting features – Inventory features- Other F11 features.	6
IV	Groups and Ledgers Group creation- Single group creation – Multiple group creation – Alter groups – Display groups - Ledger creation – Single ledgers- Multiple ledgers – Ledger alteration – Display ledgers.	6
V	Stock Management Stock items and Units- Multi Stock Groups Creation - Multi Stock Items Creation - Godowns – Locations – Godown creation and Stock tracking and valuation.	6
	TOTAL	30
CO	Course Outcomes	Knowledge level
CO1	Identify accounting principles and journal entry procedures	K2
CO2	Demonstrate and prepare trial balance and final accounts	K3
CO3	Understand the accounting features and altering them	K2
CO4	Create single ledgers and multiple ledgers and their groups	K3
CO5	Manage stock items, godowns and stock valuation	K3

Text books	
1	Tally.ERP 9 with GST in Simple Steps Paperback, (2020) DT Editorial Services, India
2	Dr.Namrata Agrawal, Comdex Tally.ERP 9 Course Kit (2019), Dreamtech press, India
Reference Books	
1	Asok.K.Nadhani (2018), Tally. ERP 9 Training Guide, BPB Publications, India
2	Vikas Gupta (2018), Comdex Tally. ERP 9 Course Kit with GST and MS Excel, Dreamtechpress, India
3	Shraddha Singh, Tally ERP 9, Vand S Publishers
Web Resources	
1	https://tallysolutions.com/learning-hub/
2	https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally
3	https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I
SKILL ENHANCEMENT - FOUNDATION COURSE (FC)
FUNDAMENTALS OF COMMERCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEFC	2				2	2	-	100	100
Learning Objectives									
LO1	To understand the importance and functions of business management.								
LO2	To know the significance and structure of the company.								
LO3	To prepare the accounting cycle - journal, ledger and trial balance.								
LO4	To gain an insight into shares and its kinds, forfeiture and re-issue.								
LO5	To familiarize with the Indian banking system, types and its structure.								
Unit	Contents								No. of Hours
I	Business Management Meaning – Objectives – Importance – Management functions – Planning – Organising – Staffing – Directing – Coordinating – Controlling.								6
II	Elements of Company Law Meaning – Meaning of law - Significance – Nature of company – Promotion – Incorporation – Board of directors – Shareholders and meetings.								6
III	Fundamentals of Accounting Accounting – Definition, Need, Objectives – Basic accounting concepts and conventions - Accounting cycle – Journal – Ledger – Trial Balance.								6
IV	Introduction to Company Accounts Shares – Kinds of shares, Issue of shares – Forfeiture and Re- issue of forfeited shares.								6
V	Introduction to Banking History of banking – Indian banking system – Banking structure in India – Types of Bank accounts – Procedure for opening bank accounts.								6
	TOTAL								30

CO	Course Outcomes	Knowledge level
CO1	Remember the basic concepts of business management.	K2
CO2	Understand the basic laws in Companies Act	K3
CO3	Understand the fundamentals of accounting concepts	K3
CO4	Demonstrate the preparation of issue of shares, forfeiture and re-issue.	K4

CO5	Familiarize with the Indian banking system.	K3
Textbooks		
1	L. M. Prasad, “Principles of Management”, Sultan Chand & Sons, New Delhi.	
2	N. D. Kapoor, “Company Law”, Sultan Chand & Sons, New Delhi.	
3	T. S. Reddy & Dr. A. Murthy, “Financial Accounting”, Margham Publications, Chennai.	
4	S. Reddy & Dr. A. Murthy, “Corporate Accounting”, Margham Publications, Chennai.	
5	E. Gordon & K. Natarajan, “Banking Theory Law & Practice”, Himalaya Publications, Mumbai.	
Reference Books		
1	R. S. N. Pillai, S. Kala, “Principles and Practice of Management”, Sultan Chand & Sons, New Delhi.	
2	Dr. M. R. Srinivasan, Ananda Krishna Deshkulkarni, “Company Law”, Margham Publications, Chennai.	
3	S. P. Jain and K. L. Narang, “Financial Accounting”, Kalyani Publishers, New Delhi.	
4	R. L. Gupta and M. Radhaswamy, “Advanced Accounts”, Kalyani Publishers, New Delhi.	
5	Sundharam & Varshney, Banking Theory Law & Practice, Sultan Chand & Sons, New Delhi.	
Web Resources		
1	https://accountingseekho.com/	
2	https://bachelors.online.nmims.edu/degree-programs	
3	https://www.coursera.org/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II
CORE – III: FINANCIAL ACCOUNTING-II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC3	5				5	5	30	70	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such as Hire purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To Know the requirements of international accounting standards								
Unit	Contents							No. of Hours	
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit							15	
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.							15	
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.							15	
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							15	
V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India, Role of IFRS- IFRS Adoption Vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.							15	
	TOTAL							75	

THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	Knowledge Level
CO1	To evaluate the Hire purchase accounts and Instalment systems	K3
CO2	To prepare Branch accounts and Departmental Accounts	K3
CO3	To understand the accounting treatment for admission and retirement in partnership	K4
CO4	To know settlement of accounts at the time of dissolution of a firm.	K4
CO5	To elaborate the role of IFRS	K3
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.	
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.	
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.	
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.	
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC4	5				5	5	30	70	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance of contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and Pledge								
LO5	To understand the provisions relating to Sale of goods								
Unit	Contents							No. of Hours	
I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							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 and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
	TOTAL							75	
CO	Course Outcome							Knowledge Level	
CO1	Explain the Objectives and significance of Mercantile law							K4	
CO2	Understand the clauses and exceptions of Indian Contract Act.							K2	
CO3	Outline the contract of indemnity and guarantee							K3	
CO4	Familiar with the provision relating to Bailment and Pledge							K2	
CO5	Explain the various provisions of Sale of Goods Act 1930							K4	

Textbooks	
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

DISCIPLINE SPECIFIC ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks			
							CIA	External	Total	
23UCODSEC2	4				3	4	30	70	100	
Learning Objectives										
LO1	To understand the nexus between environment and business.									
LO2	To know the Political Environment in which the businesses operate.									
LO3	To gain an insight into Social and Cultural Environment.									
LO4	To familiarize the concepts of the Economic Environment.									
LO5	To learn the trends in Global Environment / Technological Environment									
Unit	Contents								No. of Hours	
I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.								12	
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.								12	
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.								12	
IV	Economic Environment Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.								12	
V	Technological Environment Technological Environment – Concept - Meaning - Features of Technology-Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.								12	
		TOTAL								60
CO	Course Outcomes								Knowledge Level	
CO1	Remember the nexus between environment and business.								K2	
CO2	Apply the knowledge of Political Environment in which the businesses operate.								K3	
CO3	Analyze the various aspects of Social and Cultural Environment.								K3	
CO4	Evaluate the parameters in Economic Environment.								K3, K4	

CO5	Create a conducive Technological Environment for business to operate globally.	K4
Textbooks		
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi	
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai	
3.	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.	
4.	Aswathappa.K, Essentials of Business Environment, Himalaya Publishing House, Mumbai	
5.	Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi	
Reference Books		
1.	Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi	
2.	Shaikhsaleem, Business Environment, Pearson, New Delhi	
3.	S. Sankaran, Business Environment, Margham Publications, Chennai	
4.	Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai	
5.	Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey	
Web Resources		
1	www.mbaofficial.com	
2	www.yourarticlelibrary.com	
3	www.businesscasestudies.co.uk	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAG E	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE SEC II- NME II- TALLY PRACTICAL -II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSECQ2			2		2	2	40	60	100
Learning Objectives									
The Students will be able to									
LO1	Understand the concepts of accounting voucher and its types								
LO2	Maintain ledgers and post the transactions								
LO3	Understand the concept of BRS and prepare budgets								
LO4	Prepare Invoices with GST computation								
LO5	Generate reports and prepare stock reports								
Unit	Contents								No. of Hours
I	Understanding Accounting vouchers – Contra voucher – Payment voucher – Receipt voucher – Journal voucher – Sales voucher – Credit Note voucher – Purchase voucher – Debit Note voucher.								6
II	Billwise Debtors and Creditors Ledgers – Payment Vouchers – Allocation of Bills – Receipts voucher – Contra of Journal voucher - Sales and purchase order processing - Returns Management.								6
III	Bank Reconciliation Statement – Manual and Automatic – Budgets for Expenses – Cheque printing and Management								6
IV	Goods and Services Tax – GST Tax Structure Determination of Tax GST Registration Managing HSN CODE/SAC - GST Rate Structure - Supply of Goods and Services Invoicing - Input Tax Credit - Purchase voucher with GST – Inter-State Purchase Entry – Inter - state purchase entry in GST – Sales voucher with GST.								6
V	Ledger reports – Cash/Bank Report – Bill receivable and payment – Day reports - Balance sheet – profit and loss A/C – Stock Summary – Stock Transfers – Order Summary								6
	TOTAL								30
CO	Course Outcomes								Knowledge Level
CO1	Identify and enter transactions in vouchers								K2
CO2	Maintain debtors and creditors ledgers								K2
CO3	Prepare BRS and budgets								K3
CO4	Entering details in Invoices with GST								K2

CO5	Generate ledger reports and prepare stock reports	K3
Text books		
1.	Asok .K.Nadhani (2018), Tally. ERP 9 Training Guide, BPB Publications, India	
2.	Vikas Gupta (2018), Comdex Tally.ERP 9 Course Kit with GST and MS Excel, Dreamtechpress, India	
	Web Resources	
1.	https://tallysolutions.com/learning-hub/	
2.	https://www.rivereastlibrary.org/Pages/Index/183493/tech-time-online-resources-with-tally	
3.	https://www.tallysoft.com/wp-content/uploads/2017/07/TallyExplorer-Manual_v5.1.0.0.pdf	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAG E	3	2	2.8	3	3	2	2.6	3	2.2	3	3

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

SEC III - (IKS) ANCIENT INDIAN ETHOS FOR MODERN MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEC3	2				2	2	30	70	100
Learning Objectives									
LO1	Understand the concepts of management as stated in Ramayana								
LO2	Identify the principles of leadership from Mahabharatha								
LO3	Acquire the knowledge on Business & Management Lessons from Bhagavad Gita								
LO4	Know the Ethics and Moral Values from Thirukkural								
LO5	Observe the qualities of a leader for a corruption free reign								
Unit	Contents						No. of Hours		
I	Unit I - Wisdom of Ramayana into Management Introduction to the Ramayana - Rama as a role model for ethical leadership - Decision making and crisis management - Hanuman's dedication and team spirit - Building a diverse and effective team - Valmiki's account of Rama's disciplined life in exile - Time management and personal discipline.						6		
II	Unit II - Management concepts in Mahabharata Introduction to Mahabharata - Esprit de Corps (Team work) - Resource management - SWOT analysis - Strategy and Leadership - Excellence in Governance - Women Empowerment.						6		
III	Unit III - Business & Management Lessons from the Bhagavad Gita Introduction to Bhagavad Gita - The concept of “Karma”, “Dharma” and “Detachment” as a beneficial and its applications to business leaders - Codes of business ethics and its importance in the world of business - the role of Gita in business ethics management - four principles of Bhagavad Gita for business ethics - mantra for business success - Krishna as management guru.						6		
IV	Unit IV - Thirukkural and Management Introduction to Thirukkural - Management concepts in Thirukkural - Ethics and Moral values - Personality development and Motivation.						6		

V	Unit V - Chanakya's Arthasashthra Chanakya - An Introduction - Philosophy of Chanakya - Ethical Qualities in a leader- The king should be a leader - Rajrishi Concept-Chankya Neeti: Bounded Rationality- Chankya's Observations on Corruption- Kautilya's Solution for Corruption	6
	TOTAL	30
CO	Course Outcomes	Knowledge Level
CO1	Potray the management principles from Ramayana	K2, K3
CO2	Analyse the principles and leadership qualities as stated in Mahabharatha	K3
CO3	Evaluate the Business & Management Lessons from Bhagavad Gita	K3
CO4	Enumerate the Ethical and Moral Values for management as stated in Thirukkural	K3
CO5	Manage and understand the qualities of a leader as stated by Kautilya	K2, K3
Web resources		
https://www.xenelsoft.com/blog/10-management-lessons-from-ramayan/ https://www.bhuwanpant.com/4-popular-leadership-styles-one-can-learn-from-mahabharat/ https://www.isme.in/essence-of-bhagavad-gita-in-management-studies/ https://ethicalvaluesinindianscripturesvedbhatia.wordpress.com/2015/03/09/chapter-8-ethical-values-from-thirukkural-ved-bhatia/ https://www.clearias.com/chanakya-neeti/#who-is-chanakya		

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC5	5				5	5	30	70	100
Learning Objectives									
LO1	To understand about the pro-rata allotment and Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013								
LO4	To examine the various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Unit	Contents								No. of Hours
I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.								15
II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.								15
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration								15
IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.								15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes	Knowledge Level
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	K2, K3
CO2	Assess the accounting treatment of issue and redemption of preference shares and debentures	K3
CO3	Construct Financial Statements applying relevant accounting treatments	K3, K4
CO4	Compute the value of goodwill and shares under different methods and assess its applicability	K4
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	K3
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat & Nozer Shroff, Students Guide To Accounting Standards, Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
Web Resources		
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf	
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC6	5				5	5	30	70	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Unit	Contents							No. of Hours	
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.							15	
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.							15	
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.							15	
	TOTAL							75	
CO	Course Outcomes							Knowledge Level	

CO1	Understand the classification of companies under the Act	K2
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K4
CO3	Know the qualification and disqualification of Auditors	K2
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K3
CO5	Analyse the modes of winding up	K4
Text books		
1	N.D. Kapoor, Elements of Company Law, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Company Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law, Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, Vikas Publication, Noida	
Reference Books		
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Company Law, Margham Publications, Chennai	
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	Preethi Agarwal, Business Law, CA foundation study material	
Web Resources		
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html	
2	https://vakilsearch.com/blog/explain-procedure-formation-company/	
3	https://www.investopedia.com/terms/w/windingup.asp	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

DISCIPLINE SPECIFIC ELECTIVE - III: MARKETING RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCODSEC3	4				3	4	30	70	100
Learning Objectives									
LO1	To enable the students to learn the process, tools and techniques of marketing research.								
LO2	To know about the Measures of Central Tendency.								
LO3	To understand and analyse the Measures of Dispersion.								
LO4	To understand the relationship between Correlation and Regression Co-efficient.								
LO5	To analyse the Index Numbers and Time Series.								
Unit	Contents							No. of Hours	
I	Introduction to Marketing Research: Importance, Nature and Scope of Marketing Research – Marketing Research Process – Problem Identification and Definition. Sources of Data- Sampling- Methods- Primary Data – Collection Methods – Observation- Interview – Mail Survey- Questionnaire – Interview Schedule – Secondary data.							12	
II	Introduction and Measures of Central Tendency: Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.							12	
III	Measures of Dispersion: Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness.							12	
IV	Correlation and Regression: Correlation – Types of Correlation – Measures of Correlation - Karl Pearson’s Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.							12	

V	Index Numbers: Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.	12
	Analysis of Time Series: Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.	
	TOTAL	60
CO	Course Outcomes	Knowledge Level
CO1	Explain the scope of marketing research and choose sampling techniques.	K2, K3
CO2	Calculate and analyse Mean, Median and Mode.	K3, K4
CO3	Examine the various techniques of Deviations.	K4
CO4	Analyse the relationship between Correlation and Regression Co-efficient.	K4
CO5	Apply the concepts of trend and understand its application in Marketing Research	K3, K4
Textbooks		
1	Pillai R.S.N and Bhagavathi – Marketing Management, S. Chand & Company, New Delhi, 2012.	
2	Pillai R.S.N & V. Bhagavathi – Statistics, S. Chand & Company Ltd., 2008.	
Reference Books		
1	Rajan Nair R. – Marketing, Sultan Chand & Sons, New Delhi-2, 2008.	
2	Gupta S.P – Elementary Statistical Methods, Sultan Chand & Sons, New Delhi-2, 2014.	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III
SKILL ENHANCEMENT COURSE IV: FUNDAMENTALS OF ENTREPRENEURSHIP

(ENTREPRENEURIAL SKILLS)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEC4	1				1	1	30	70	100
Learning Objectives									
LO1	To provide conceptual background of types and patterns of entrepreneurship.								
LO2	To motivate students to make their mind set for taking up entrepreneurship career.								
LO3	To develop entrepreneurship competencies among students								
Unit	Contents							No. of Hours	
I	UNIT – I Entrepreneur: Meaning - Definition - Characteristics, functions and types – Entrepreneurship: concepts, elements and characteristics							3	
II	UNIT – II Factors responsible for the emergence and growth of entrepreneurship – Importance and Barriers to Entrepreneurship.							3	
III	UNIT – III Women Entrepreneur – Concepts, role and opportunities – Problems and prospects – Role of Women Entrepreneurs Association.							3	
IV	UNIT – IV Entrepreneurship Development Programmes (EDP) – Meaning and objectives – Phases involved – Entrepreneurial Development Cycle – Role of Government in organizing EDPs.							3	
V	UNIT – V Small Enterprises – Definition – Characteristics – Objectives – Scope – Opportunities for an Entrepreneurial Career – Problems of Small Scale Industries – Growth Strategies in Small Business – Objectives – Stages and types – Procedure to Setup SSI.							3	
	TOTAL							15	

CO	Course Outcomes	Knowledge Level
CO1	Utilize conceptual background of entrepreneurship competencies	K1
CO2	Outline the social responsibilities of entrepreneurs, the problems and prospects of women entrepreneurs	K1, K2
CO3	Make use of the procedure to set up small scale industry and aware of EDP's	K2, K4
Textbooks		
1	E. Gordan and K. Natarajan - Entrepreneurship Development, Himalaya Publishing House, Mumbai, 2015.	
Reference Books		
1	S. S. Khanka - Entrepreneurial Development, S. Chand & Company Ltd., New Delhi, 2014	
2	Dr. C.B Gupta and Dr. N. P.Srinivasan- Entrepreneurship development in India, Sultan Chand & Sons, New Delhi, 2013.	
3	Dr. P.T. Vijayshree& Dr. M. Alagammai - Entrepreneurship and Small Business Management, Margham Publications, Chennai, 2016.	
4	Jayshree Suresh- Entrepreneurial Development, Margham Publications, Chennai, 2012	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
TOTAL	9	9	6	9	6	6	6	7	6	6	6
AVERAGE	3	3	2	3	2	2	2	2.3	2	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

SKILL ENHANCEMENT COURSE - V: MS OFFICE PRACTICAL - I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSECQ5			2		2	2	40	60	100
Learning Objectives									
LO1	To gain knowledge MS Word and work with documents								
LO2	To prepare workbooks and customize work sheets								
LO3	To gain knowledge about formulas and do calculations using excel								
Unit	Contents							No. of Hours	
I	Unit – I Introduction to MS Word 2010 – Tools, menus and their icons - Editing and proof reading documents – Changing the look of text – Format Text and Paragraphs - Apply font formatting - Apply formatting by using Format Painter							6	
II	Unit - II Insert hyperlinks - Search for text - Create bookmarks - Move to a specific location or object in a document - Modify page setup - Apply document themes - Apply document style sets - Insert headers and footers - Insert page numbers - Format page background elements							6	
III	Unit - III Insert Text and Paragraphs-Format Text and Paragraphs-. Order and Group Text and Paragraphs-Create a Table-Convert text to tables- Convert tables to text - Modify a Table -Sort table data - Insert and format Graphic Elements							6	
IV	Unit - IV MS Excel – Introduction to work sheet – Creating a worksheet-Navigate in Worksheets and Workbooks -Toolbars –Format Worksheets and Workbooks -Customize Options and Views for Worksheets and Workbooks- Customize Options and Views for Worksheets and Workbooks Entering numbers and formulae – Menus – Icons - Data Filters							6	
V	Unit - V Create and Manage Tables- Manage Table Styles and Options - Summarize Data by using Functions- Creating a chart – Format Charts - Apply Advanced Conditional Formatting and Filtering-Create and Modify Custom Workbook Elements							6	
	Total							30	
CO	Course Outcomes							Knowledge Level	

CO1	Prepare documents and format them using tools	K2
CO2	Make use of spreadsheets and format them using various tools	K3
CO3	Work with tables and charts and customize them.	K2, K3
Textbooks		
1	Sanjay Saxena - MS Office 2007- Vikas Publishing House, 2010	
Reference Books		
1	Ramesh Bangia – Learning MS Office 2007, Khanna Book Publishing, 2015.	
2	Bittu Kumar- Mastering MS Office, V & S Publishers, 2017	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
TOTAL	9	6	9	6	8	6	9	6	9	6	6
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC7	5	-	-	-	5	5	30	70	100
Learning Objectives									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								15
III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes	Knowledge Level
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K2
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K3
CO3	Synthesize and prepare final accounts of Insurance companies in the prescribed format	K3
CO4	Give the consolidated accounts of holding companies	K4
CO5	Preparation of liquidator's final statement of account	K4

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.
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai

Reference Books

1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong,

2- Medium

1- Low

CORE VIII –PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOCC8	5				5	5	30	70	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Marketing Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	Market Segmentation Meaning and definition-Benefits–Criteria for segmentation– Types of segmentation–Geographic–Demographic– Psychographic– Behavioural–Targeting, Positioning & Repositioning-Introduction to Consumer Behaviour– Consumer Buying Decision Process and Post Purchase Behaviour – – Motives. Freud’s Theory of Motivation.								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– Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15
V	Competitive Analysis and Strategies Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E– Marketing& M–Marketing–E-Tailing–CRM–Market Research– MIS and Marketing Regulation.								15
	TOTAL								75
CO	Course Outcomes								Knowledge Level
CO1	Develop an understanding on the role and importance of marketing								K2, K3
CO2	Apply the 4p’s of marketing in their venture								K4
CO3	Identify the factors determining pricing								K3
CO4	Use the different channels of distribution of industrial goods								K4

CO5	Understand the concept of E-marketing and E-Tailing	K3
Textbooks		
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi	
2	Dr. C.B. Gupta & Dr.N.RajanNair, Marketing Management, Sultan Chand & Sons, New Delhi.	
3	Dr.Amit Kumar, Principles Of Marketing, Shashibhawan Publishing House, Chennai	
4	Dr.N.RajanNair, Marketing, Sultan Chand&Sons.New Delhi	
5	Neeru Kapoor Principles Of Marketing, PHILearning, NewDelhi	
Reference Books		
1	Prof Kavita Sharma, DrSwati Agarwal, Principles of Marketing Book,Taxman New Delhi	
2	Dr.J.Jayasankar, Marketing Management, Margham Publications, Chennai.	
3	Assael,H. Consumer Behaviour and Marketing Action,USA:PWS-Kent	
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company	
5	Baker M, Marketing Management AndStrategy, Macmillan Business, Bloombury Publishing, India	
NOTE: Latest Edition of Textbooks Maybe Used		
Web Resources		
1	https://www.aha.io/roadmapping/guide/marketing/introduction	
2	https://www.investopedia.com/terms/m/marketsegmentation.asp	
3	https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

CONSUMERISM & CONSUMER PROTECTION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCODSEC4A	3				3	3	30	70	100
Learning Objectives									
LO1	To understand the nature of consumers and consumerism								
LO2	To know how consumers are exploited								
LO3	To be familiar with consumer rights and duties								
LO4	To learn about Consumer Protection Act								
LO5	To gain insights into consumerism in India.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Consumerism Meaning of Consumer and Customer -Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.								9
II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.								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 Redressal, Right to Consumer Education -Duties of Consumers.								9
IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.								9
V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.								9
	TOTAL								45
CO	Course Outcomes								Knowledge Level
CO1	Remember and recall aspects in consumerism								K2
CO2	Identify the reasons for consumer exploitation								K3
CO3	Discover the rights and duties of a consumer								K3
CO4	Create an environment which protects the consumers in India								K4
CO5	Critically appraise the consumer Protection Act								K4

Textbooks	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books	
1	Hoyer, W.D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://lawcorner.in/forms-of-consumer-exploitation/
2	https://consumeraffairs.nic.in/en/organisation-and-units/division/consumer-protection-unit/consumer-rights
3	http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER IV
DISCIPLINE SPECIFIC ELECTIVE - IV

OPERATIONS RESEARCH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCODSEC4B	3				3	3	30	70	100

Learning Objectives

LO1	To introduce the students to operations research and linear programming.
LO2	To impart knowledge about transportation and assignment problems.
LO3	To get acquainted with game theory and simulation.
LO4	To develop abilities to analyse and manage inventories using various methods.
LO5	To acquire knowledge on network analysis.

Prerequisite: Should have studied Statistics in 1st year B.Com.

Unit	Contents	No. of Hours
I	Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP – 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	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. Economic order quantity (EOQ) model, 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	Knowledge Level
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K3, K4
CO2	Optimise economic factors by applying transportation and assignment problems.	K3, K4
CO3	Apply the concept of game theory and simulation for optimal decision making.	K3
CO4	Analyse and manage inventories to meet the changes in market demand.	K4
CO5	Construct networks including PERT, CPM for strategic management of business projects.	K4

Textbooks

1.	C.R.Kothari, —Quantitative Techniques, Vikas Publications, Noida
2.	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
3.	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
4.	M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
5.	S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Books

1.	S Kalavathy, Operations Research, Vikas Publications, Noida
2.	S.P. Gupta, —Statistical Methods, S.Chand& Sons Publisher, New Delhi. 2019
3.	Sarang, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
4.	ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
5.	P.R.Vittal - Operation Research, Margham Publications, Chennai

Web Resources

1.	www.orsi.in
2.	www.learnaboutor.co.uk
3.	www.theorsociety.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong

2-Medium

1- Low

SECOND YEAR – SEMESTER - IV

SKILL ENHANCEMENT COURSE - VI: SERVICE MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSEC6	2				2	2	30	70	100
Learning Objectives									
LO1	To know the service concept, its evolution and growth.								
LO2	To understand Marketing Mix in service marketing and its effective management.								
LO3	To know the service marketing techniques applied in various sectors.								
LO4	To emphasises the distinctive aspects of Services Marketing								
LO5	To Visualize the different Service Marketing Strategies.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services								6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service – additional dimension in Services Marketing – People, Physical Evidence and Process.								6
III	Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.								6
IV	Managing service operations- Participants in services- Employees and customer's role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.								6
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services.								6
	TOTAL								30
CO	Course Outcomes								Knowledge Level
CO1	Understand the Concept of Services and intangible products								K2
CO2	Discuss the relevance of the services Industry to Industry								K4
CO3	Examine the characteristics of the services industry and the modus operandi								K3
CO4	Analyse the role and relevance of Quality in Services								K3

CO5	Critically Visualise future changes in the Services Industry	K4
Textbooks		
1	S.M. Jha, Services marketing, Himalaya Publishers,India	
2	Baron, Services Marketing, Second Edition. PalgraveMacmillan	
Reference Books		
1	Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi.	
2	Dr. L. Natarajan Services Marketing, Margham Publications,Chennai.	
3	Thakur .G.S. Sandhu supreet& Dogra Babzan , Services marketing , kalyanni Publishers, Ludhianna.	
4.	Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill.	
5.	Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf	
2	https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf	
3	https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

SKILL ENHANCEMENT COURSE – VII: MS OFFICE PRACTICAL - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23UCOSECQ7			2		2	2	40	60	100
Learning Objectives									
LO1	To make presentation by preparing slides using MS Powerpoint								
LO2	To know the creation of forms, tables and making queries in MS Access								
LO3	To enhance the knowledge in the usage of internet, E Mail and Social media applications.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	MS Power Point – Starting new presentation – Tools, menus and their icons- Working with slide text – Adjusting the custom, layout, order and look of slides – Delivering a presentation electronically. - Create slide layouts - Modify slide layouts - Change presentation options and views - Set basic file properties - Insert slides and select slide layouts- Duplicate slides - Modify slides - Hide and unhide slides - Modify individual slide backgrounds- Insert and Format Text, Shapes, and Images - Format text - Apply formatting and styles to text - Format text in multiple columns - Create bulleted and numbered lists Resize and crop images .								6
II	Insert screenshots and screen clippings - Insert and format graphic elements - Insert and change shapes - Add text to shapes and text boxes - Resize shapes and text boxes- Format shapes and text boxes - Insert Tables- Insert and modify charts - Apply Transitions and Animations Set timing for transitions-. Set transition effect duration - Create custom slide shows - Configure slide show options - Rehearse slide show timing - Set up slide show recording options- Present slide shows by using Presenter View								6
III	Introduction to database - Need of Database, Flat Database, Relational Database, Database Elements, Tables, Query Form, Report - Create a Table in MS Access Database view and Design View. - Data Types, Field Properties, Fields: names, types, properties--default values, format, caption, validation rules Data Entry, Add record, delete record - Sort, find/replace, filter/ select, rearrange columns, freeze columns - Edit a Table - copy, delete, import, modify table structure, find, replace.								6
IV	Queries & Filter - Difference between queries and filter -filter using multiple fields -Create Query in Design View - Query Window Design Grid, find record with select query - find duplicate record with query- find unmatched record with query, run query, save and change query. Introduction to Forms - Create Form - Types of Basic Forms: Columnar,								6

	Tabular, Datasheet - Auto Center Property, Main/ Sub forms, Add and Resize Objects to Form - add headers and footers - add fields to form, add text to form, use label option button - check box, combo box, list box Forms Wizard - Row source, Name, control source, Source type -Column count, width, bound column ,List width ,limit to list, labels-Save Form	
V	Introduction to Internet – Browsers – Search Engine – WWW – Internet Protocols – FTP – TELNET – HTTP –Internet Vs Intranet – Webpage – URL. E-Mail – E-Mail messages - File attachment - Replying and forwarding -- Spamming- Social Media– SMS – Importance of Social Media – Social Media Applications	6
TOTAL		30

Text Book:

1. Sanjay Saxena - MS Office 2007- Vikas Publishing House, 2010

Books for Reference:

1. Ramesh Bangia – Learning MS Office 2007, Khanna Book Publishing, 2015.
2. Bittu Kumar- Mastering MS Office, V & S Publishers, 2017

Course Outcomes (CO): On completion of the course, students should be able to

CO	Course Outcomes	Knowledge Level
CO1	Apply the tools of MS Powerpoint for presentation purposes	K3
CO2	Preparing tables and forms and data extraction using queries in MS Access	K3
CO3	Make use of internet, E Mail and Social media for effective communication	K3

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
TOTAL	9	6	9	6	8	6	9	6	9	6	6
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low