

Holy Cross College (Autonomous), Nagercoil
Kanyakumari District, Tamil Nadu.
Accredited with A⁺⁺ by NAAC - V Cycle (CGPA 3.53)

Affiliated to
Manonmaniam Sundaranar University, Tirunelveli



Semester I - VI

UG Guidelines & Syllabus

DEPARTMENT OF COMMERCE



2023-2026

(With effect from the academic year 2025-2026)

Issued from
THE DEANS' OFFICE

Vision

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

Mission

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

Graduate Attributes

Graduates of our College develop the following attributes during the course of their studies.

➤ **Creative thinking:**

Equipping students with hands-on-training through skill-based courses and promote startup.

➤ **Personality development:**

Coping with increasing pace and change of modern life through value education, awareness on human rights, gender issues and giving counselling for the needful.

➤ **Environmental consciousness and social understanding:**

Reflecting upon green initiatives and understanding the responsibility to contribute to the society; promoting social and cultural diversity through student training and service-learning programmes.

➤ **Communicative competence:**

Offering effective communication skills in both professional and social contexts through bridge courses and activities of clubs and committees.

➤ **Aesthetic skills:**

Engaging mind, body and emotions for transformation through fine arts, meditation and exercise; enriching skills through certificate courses offered by Holy Cross Academy.

➤ **Research and knowledge enrichment:**

Getting in-depth knowledge in the specific area of study through relevant core papers; ability to create new understanding through the process of critical analysis and problem solving.

➤ **Professional ethics:**

Valuing honesty, fairness, respect, compassion and professional ethics among students. The students of social work adhere to the *National Association of Social Workers Code of Ethics*

➤ **Student engagement in the learning process:**

Obtaining extensive and varied opportunities to utilize and build upon the theoretical and empirical knowledge gained through workshops, seminars, conferences, industrial visits and summer internship programmes.

➤ **Employability:**

Enhancing students in their professional life through Entrepreneur development, Placement & Career guidance cell.

➤ **Women empowerment and leadership:**

Developing the capacity of self-management, team work, leadership and decision making through gender sensitization programmes.

Programme Educational Objectives (PEOs)

PEOs	Upon completion of B. Com. degree programme, the graduates will be able to	Mission Addressed
PEO1	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	M1, M2 & M4
PEO2	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	M1, M3, M4 & M5
PEO3	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	M4, M5 & M6

Programme Outcomes (POs)

POs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with PEOs
PO1	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	PEO1
PO2	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	PEO2
PO3	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	PEO1 & PEO2
PO4	enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.	PEO1 & PEO2
PO5	communicate effectively and collaborate successfully with peers to become competent professionals	PEO2 & PEO3
PO6	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	PEO1, PEO2 & PEO3
PO7	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	PEO 3

Programme Specific Outcomes (PSOs) COMMERCE

PSOs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with POs
PSO1	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	PO4, PO5
PSO2	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	PO7
PSO3	encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.	PO1, PO2 & PO5
PSO4	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	PO6
PSO5	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	PO1, PO3

Mapping POs and PSOs

POs	PSO1	PSO2	PSO3	PSO4	PSO5
PO1	S	S	S	M	S
PO2	S	M	M	S	S
PO3	M	M	S	M	M
PO4	S	S	M	S	S

PO5	M	S	S	S	S
PO6	M	S	S	M	M

Strong -S (3), Medium – M (2), Low – L (1)

Eligibility Norms for Admission

Those who seek admission to B.Com must have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Tamil Nadu with Commerce as one of the subjects or any other examination recognized and approved by the syndicate of Manonmaniam Sundaranar University, Tirunelveli.

Duration of the Programme: 3 years

Medium of Instruction: English

Passing Minimum

A minimum of 40% in the external examination and an aggregate of minimum 40% is required. There is no minimum pass mark for Continuous Internal Assessment.

Components

Part III (Core, Elective and Discipline Specific Elective)

Courses	Components	No. of Courses x Maximum Mark	Total
Core	Theory Courses	14 x 100	1400
	Research Project	1 x 100	100
Elective	Theory Courses	4 x 100	400
Discipline Specific Elective	Theory Courses	4 x 100	400
Total Marks			2300

Course Structure

Distribution of Hours and Credits

Curricular Courses

Course	S I	S II	S III	S IV	S V	S VI	Total	
							Hours	Credits
Part I - Language	6 (3)	6 (3)	6 (3)	6 (3)			24	12
Part II - English	6 (3)	6 (3)	6 (3)	6 (3)			24	12
Part III								
Core Course	5 (5) + 5 (5)	5 (5) + 5 (5)	5 (5) + 5 (5)	5 (5) + 5 (5)	5 (4) + 5 (4) + 5 (4)	6(5) + 6(5) + 6(4)	78	70
Core Research Project								
Elective Course	4 (3)	4 (3)	4 (3)	4 (3)	4 (3) + 4 (3)	5 (3) + 5 (3)	34	24
Part IV								
Non-major Elective	2 (2)	2 (2)	-	-	-	-	4	4
Skill Enhancement Course	-	2 (2)	2(2) + 2 (2)	2 (2)	-	-	8	8
Foundation Course	2 (2)	-	-	-	-	-	2	2
Environmental Studies	-	-	-	2 (2)	-	-	2	2
Internship	-	-	-	-	(2)	-	-	2
Professional Competency Skill	-	-	-	-	2(2)	2 (2)	4	4
Total	30 (23)	30 (23)	30 (23)	30 (23)	30 (26)	30 (22)	180	140

Co-curricular Courses

Course	S I	S II	S III	S IV	S V	S VI	Total
LST (Life Skill Training)	-	(1)	-	(1)			2
Skill Development Training (Certificate Course)	(1)						1
Field Project		(1)					1
Specific Value-added Course	(1)		(1)				2
Generic Value-added Course				(1)		(1)	2
MOOC	(2)						2
Student Training Activity: Clubs & Committees / NSS				(1)			1
Community Engagement Activity: RUN				(1)			1
Human Rights, Justice and Ethics					(1)		1
Gender Equity and Inclusivity						(1)	1
Total							14

Total number of Compulsory Credits = Curricular credits + Co-curricular credits: **140 + 14**

COURSES OFFERED**SEMESTER I**

Course	Course Code	Title of the Course	Credits	Hours/Week
Part I	TU231TL1 FU231FL1	Language: Tamil French	3	6
Part II	EU241EL1	English: A Stream	3	6
	EU241EL2	English: B Stream		
	EU241EL3	English: C Stream		
Part III	AU231CC1	Core Course I: Financial Accounting-I	5	5
	AU231CC2	Core Course II: Principles of Management	5	5
	AU231EC1	Elective Course I: Business Communication	3	4
Part IV	AU231NM1/ *AU241NM1	Non-Major Elective NME I: Accounting for Everyone	2	2
	AU231FC1	Foundation Course FC: Fundamentals of Business Studies	2	2
		Total	23	30

SEMESTER II

Course	Course Code	Title of the Course	Credits	Hour s/Week
Part I	TU232TL1 FU232FL1	Language: Tamil French	3	6
Part II	EU242EL1	English: A Stream	3	6
	EU242EL2	English: B Stream		
	EU242EL3	English: C Stream		

Part III	AU232CC1	Core Course III: Financial Accounting-II	5	5
	AU232CC2	Core Course IV: Business Law	5	5
	AU232EC1	Elective Course II: Business Environment	3	4
Part IV	AU232NM1/ *AU242NM1	Non-Major Elective NME II: Consumer Protection	2	2
	AU232SE1	Skill Enhancement Course SEC I: Digital and Social Media Marketing	2	2
		Total	23	30

SEMESTER III

Course	Course Code	Title of the Course	Credits	Hours / Week
Part I	TU233TL1	Language: Tamil	3	6
	FU233FL1	French		
Part II	EU243EL1	English: A Stream	3	6
	EU243EL2	English: B Stream		
	EU243EL3	English: C Stream		
Part III	AU233CC1	Core Course V: Corporate Accounting I	5	5
	AU233CC2	Core Course VI: Company Law	5	5
Part IV	AU233SE1	Skill Enhancement Course SEC II: Fundamentals of Business Economics	2	2
	UG23CSE2	Skill Enhancement Course SEC IV: Digital Fluency	2	2
		Total	23	30

SEMESTER IV

Course	Course Code	Title of the Course	Credits	Hours / Week
Part I	TU234TL1	Language: Tamil	3	6
	FU234FL1	French		
Part II	EU244EL1	English: A Stream	3	6
	EU244EL2	English: B Stream		
	EU244EL3	English: C Stream		
Part III	AU234CC1	Core Course VII: Corporate Accounting II	5	5
	AU234CC2	Core Course VIII: Business Mathematics & Statistics	5	5
	AU234EC1	Elective Course IV: E-Commerce	3	4
Part IV	UG23CSE1	Skill Enhancement Course SEC III: Fitness for Wellbeing	2	2
	UG234EV1	Environmental Studies	2	2
		Total	23	30

SEMESTER V

Course	Course Code	Title of the Course	Credits	Hours / Week
	AU235CC1	Core Course IX: Cost Accounting I	4	5
	AU235CC2	Core Course X: Banking Law and Practice	4	5

Part III	AU235CC3	Core Course XI: Income Tax Law and Practice I	4	5
	AU235RP1	Core Research Project	4	5
	AU235DE1	Discipline Specific Elective I: a) Entrepreneurial Development	3	4
	AU235DE2	Discipline Specific Elective I: b) Human Resource Management		
	AU235DE3	Discipline Specific Elective I: c) Indirect Taxation		
	AU235DE4	Discipline Specific Elective II: a) Research Methodology	3	4
	AU235DE5	Discipline Specific Elective II: b) Financial Services		
	AU235DE6	Discipline Specific Elective II: c) Human Resource Development		
Part IV	UG235PS1	Professional Competency Skill – I Career Skills	2	2
	AU235IS1	Internship	2	-
		Total	26	30

SEMESTER VI

Course	Course Code	Title of the Course	Credits	Hours/Week
Part III	AU236CC1	Core Course XII: Cost Accounting II	5	6
	AU236CC2	Core Course XIII: Management Accounting	5	6
	AU236CC3	Core Course XIV: Income Tax Law and Practice II	4	6
	AU236DE1	Discipline Specific Elective III: a) Auditing and Corporate Governance	3	5
	AU236DE2	Discipline Specific Elective III: b) Financial Management		
	AU236DE3	Discipline Specific Elective III: c) Logistics and Supply Chain Management		
	AU236DE4	Discipline Specific Elective IV: a) Computer Application in Business	3	5
	AU236DE5	Discipline Specific Elective IV: b) Organisational Behaviour		
	AU236DE6	Discipline Specific Elective IV: c) Basics of MS Excel		
Part IV	AU236PS1	Professional Competency Skill II – General Awareness for Competitive Examination	2	2
		Total	22	30
TOTAL			140	180

*For B.Com (Self-financing)

Co-curricular Courses

Part	Semester	Code	Title of the Course	Credit
Part V	I & II	UG232LC1	Life Skill Training I: Catechism	1
		UG232LM1	Life Skill Training I: Moral	
	I	UG231C01 – UG231C--	Skill Development Training (SDT) - Certificate Course	1
	II	AU232FP1	Field Project	1
	I & III	AU231V01- AU231V--/ AU233V01 – AU233V--	Specific Value-added Course	1+1
	VI	UG236OC1 & UG236OC2	MOOC	2
	III & IV	UG234LC1	Life Skill Training II: Catechism	1
		UG234LM1	Life Skill Training II: Moral	
	IV & VI	GVAC2401- GVAC24--	Generic Value-added Course	1 +1
	I - IV	UG234ST1	Student Training Activity – Clubs & Committees / NSS	1
	IV	UG234CE1	Community Engagement Activity - RUN	1
	V	UG235HR1	Human Rights, Justice and Ethics	1
	VI	UG236GE1	Gender Equity and Inclusivity	1
			Total	14

Specific Value-added Course

Semester	Course Code	Title of the Course	Credits	Hours
I	AU231V01	Introduction To MS Office (Aided)	1	30
	AU231V02	MS Excel (SF II)	1	30
	AU231V03	Basics of Computer (Aided)	1	30
	AU231V04	Professional Communication (Aided)	1	30
	AU231V05	Practical Banking (SF I)	1	30
	AU231V06	Skills for Managerial Excellence (SF I)	1	30
III	AU233V01	Principles of Insurance (Aided)	1	30
	AU233V02	Economics of Tourism (Aided)	1	30
	AU233V03	Creation of Flyer and Brochure (Aided)	1	30
	AU233V04	Introduction to Goods and Service Tax (SF I)	1	30
	AU233V05	Creative Advertising (SF I)	1	30
	AU233V06	Knowledge Management (SF II)	1	30

Self-learning Course

Semester	Course Code	Title of the Course	Credits
III /V	AU233SLI /AU235SL1	Internet Age-marketing with Social Media	1
IV /VI	AU234SLI /AU236SL1	Essentials of Entrepreneurship	1

Examination Pattern

Each paper carries an internal component. There is a passing minimum for external component. A minimum of 40% in the external examination and an aggregate of 40% is required.

i. Part I – Tamil, Part II – English, Part III - (Core Course/ Elective Course)

Ratio of Internal and External= **25:75**

Continuous Internal Assessment (CIA)**Internal Components and Distribution of Marks**

Components	Marks
Internal test (2) - 40 marks	10
Quiz (2) - 20 marks	5
Assignment: (Model Making, Exhibition, Role Play, Seminar, Group Discussion, Problem Solving, Class Test, Open Book Test etc. (Minimum three items per course should be included in the syllabus & teaching plan) (30 marks)	10
Total	25

Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 4 x 1 (No choice)	4	Part A 10 x 1 (No choice)	10
Part B 2 x 6 (Internal choice)	12	Part B 5 x 6 (Internal choice)	30
Part C 2 x 12 (Internal choice)	24	Part C 5 x 12 (Internal choice)	60
Total	40	Total	100

ii. Lab Course:

Ratio of Internal and External= **25:75**

Total: 100 marks

Internal Components and Distribution of Marks

Internal Components	Marks
Performance of the Experiments	10
Regularity in attending practical and submission of records	5
Record	5
Model exam	5
Total	25

Question pattern

External Exam	Marks
Major Practical	75
Minor Practical / Spotters / Record	
Total	75

iii. Core Research Project

Ratio of Internal and External = **25:75**

Components	Marks
Internal	25
External	
Core Research Project Report	40
Viva voce	35
Total	100

Part - IV**i. Non-major Elective, Skill Enhancement Course I & II, Foundation Course and Professional Competency Skill**

Ratio of Internal and External = **25: 75**

Internal Components and Distribution of Marks

Components	Marks
Internal test (2) – 25 marks	10
Quiz (2) – 20 marks	5
Assignment: (Model Making, Exhibition, Role Play, Album, Group Activity, etc. (Minimum three items per course)	10
Total	25

Question Pattern

Internal Test	Marks	External Exam	Marks
Part A 2 x 2 (No Choice)	4	Part A 5 x 2 (No Choice)	10
Part B 3 x 4 (Open choice Three out of Five)	12	Part B 5 x 4 (Open choice any Five out of Eight)	20
Part C 1 x 9 (Open choice One out of Three)	9	Part C 5 x 9 (Open choice any Five out of Eight)	45
Total	25	Total	75

ii. Skill Enhancement Course III & IV**Digital Fluency**

Components	Marks
Internal	
Quiz (15 x 1)	15
Lab Assessment (5 x 2)	10
Total	25
External	
Practical (2 x 25)	50
Procedure	25
Total	75

Fitness for Wellbeing

Components	Marks
Internal	
Quiz (15 x 1)	15
Exercise (2 x 5)	10
Total	25
External	
Written Test: Part A: Open choice – 5 out of 8 questions (5 x 5)	25
Part B: Open choice – 5 out of 8 questions (5 x 10)	50
Total	75

iii. Environmental Studies**Internal Components**

Component	Marks
Project Report	15
Viva voce	10
Total	25

Question Pattern

External Exam	Marks
Part A 5 x 2 (No choice)	10
Part B 5 x 4 (Open choice any Five out of Eight)	20
Part C 5 x 9 (Open choice any Five out of Eight)	45
Total	75

iv. Internship

Components	Marks
Industry Contribution	50
Report & Viva-voce	50
Total	100

v. Professional Competency Skill

Internal Components	Marks
Test – 20 marks	5
Individual Activity	10
Group Activity	10
Total	25
External Exam	Marks
Part A 5 x 2 (No Choice)	10
Part B 5 x 4 (Open choice any Five out of Eight)	20
Part C 5 x 9 (Open choice any Five out of Eight)	45
Total	75

Co-Curricular Courses:

- i. **Life Skill Training: Catechism & Moral,
Human Rights, Justice and Ethics,
Gender Equity and Inclusivity**

Internal Components

Component	Marks
Project - Album on current issues	25
Group Activity	25
Total	50

External Components

Component	Marks
Written Test: Open choice – 5 out of 8 questions (5 x 10)	50
Total	50

- ii. **Skill Development Training - Certificate Course:**

Components	Marks
Attendance & Participation	50
Skill Test	50
Total	100

- iii. **Field Project:**

Components	Marks
Field Work	50
Field Project Report & Viva-voce	50
Total	100

- iv. **Specific Value-Added Courses & Generic Value-Added Courses:**

Components	Marks
Internal	25
External	75
Total	100

- v. **Student Training Activity: Clubs and Committees**

Compulsory for all I & II year students (1 credit).

Component	Marks
Attendance	25
Participation	75
Total	100

vi. Community Engagement Activity: Reaching the Unreached Neighbourhood (RUN)

Components	Marks
Attendance & Participation	50
Field Project	50
Total	100

vii. Self-learning Course

Internal Test	Marks	External Exam	Marks
5 x 5 (Open choice – any 5 out of 8)	25	Part A 5 x 5 (Open choice – any 5 out of 8)	25
		Part B 5 x 10 (Open choice – any 5 out of 8)	50
Total	25	Total	75

Outcome Based Education (OBE)

(i) Knowledge levels for assessment of Outcomes based on Blooms Taxonomy

S. No.	Level	Parameter	Description
1	K1	Knowledge/Remembering	It is the ability to remember the previously learned
2	K2	Comprehension/Understanding	The learner explains ideas or concepts
3	K3	Application/Applying	The learner uses information in a new way
4	K4	Analysis/Analysing	The learner distinguishes among different parts
5	K5	Evaluation/Evaluating	The learner justifies a stand or decision
6	K6	Synthesis /Creating	The learner creates a new product or point of view

(ii) Weightage of K – Levels in Question Paper

Number of questions for each cognitive level:

Programme	Assessment	Lower Order Thinking									Higher order thinking			Total number of questions
		K1			K2			K3			K4, K5, K6			
	Part	A	B	C	A	B	C	A	B	C	A	B	C	
I UG	Internal	2	1	-	1	1	1	1	-	1	-	-	-	8
	External	5	2	1	3	2	2	2	1	2	-	-	-	20
II UG	Internal	1	1	-	1	1	1	1	-	1	1	-	-	8
	External	5	1	1	4	1	1	-	3	1	1	-	2	20
III UG	Internal	1	-	-	1	-	1	1	1	1	1	1	-	8
	External	5	1	1	4	1	1	-	3	1	1	-	2	20

The levels of assessment are flexible and it should assess the cognitive levels and outcome attainment.

Evaluation

- The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points.

- ii. Evaluation of each course shall be done by Continuous Internal Assessment (CIA) by the course teacher as well as by an end semester examination and will be consolidated at the end of the semester.
- iii. There shall be examinations at the end of each semester, for odd semesters in October/November; for even semesters in April/ May.
- iv. A candidate who does not pass the examination in any course(s) shall be permitted to reappear in such failed course(s) in the subsequent examinations to be held in October/ November or April/May. However, candidates who have arrears in practical examination shall be permitted to reappear for their areas only along with regular practical examinations in the respective semester.
- v. Viva-voce: Each project group shall be required to appear for Viva -voce examination in defence of the project.
- vi. The results of all the examinations will be published in the college website.

Conferment of Bachelor's Degree

A candidate shall be eligible for the conferment of the Degree of Bachelor of Arts / Science / Commerce only if the minimum required credits for the programme thereof (140 + 18 credits) is earned.

Grading System

For the Semester Examination:

Calculation of Grade Point Average for End Semester Examination:

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the course}}{\text{Sum of the credits of the courses (passed) in a semester}}$$

For the entire programme:

Cumulative Grade Point Average (CGPA) $\frac{\sum C_i G_i}{\sum C_i}$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

where

- C_i - Credits earned for course i in any semester
- G_i - Grade point obtained for course i in any semester
- n - semester in which such courses were credited

Final Result

Conversion of Marks to Grade Points and Letter Grade

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

Overall Performance

CGPA	Grade	Classification of Final Result
9.5-10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	
8.0 and above but below 8.5	D+	First Class with Distinction*
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	

6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.0 and above but below 5.0	C	Third Class
0.0 and above but below 4.0	U	Re-appear

*The candidates who have passed in the first appearance and within the prescribed semester are eligible for the same.

SEMESTER I
CORE COURSE I: FINANCIAL ACCOUNTING I

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC1	5	-	-	-	5	5	75	25	75	100

Pre-requisite

Students should know the basic accounting concepts and procedures.

Learning Objectives

1. To understand the basic accounting concepts, standards and accounting procedure
2. To gain knowledge on accounting treatment of various accounts.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the concept of rectification of errors and bank reconciliation statements	K1
2.	apply the knowledge in preparing accounts of sole trading concerns	K3
3.	apply the various methods of providing depreciation	K3
4.	interpret the methods of calculating profit	K2
5.	identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock.	K3

K1 - Remember; K2 - Understand; K3 - Apply

Units	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 – Need and Preparation - Bank Reconciliation Statement.	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 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

Self-study	Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method.
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Textbooks

1. Pillai, R.S.N. Bagavathi, Uma. 2012. Fundamentals of Advanced Accounting, (Third Edition). Published by S.Chand & Company, New Delhi.
2. S. P. Jain and K. L. Narang. 2018. Financial Accounting- I, (2018th Edition). Kalyani Publishers, New Delhi.
3. Maheshwari. S.N. 2018. Financial Accounting. (Sixth Edition). Published by Vikas Publications, Noida.
4. Radhaswamy and R.L. Gupta, 2022. Advanced Accounting (Thirteenth Edition). Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, 2016. Financial Accounting (Third Edition) Sultan Chand, New Delhi.

Reference Books

1. Arulraj Ponnudurai, S. 2018. Accountancy Volume – 1, (Fifth Edition), Sathya Publications, Tirunelveli.
2. Tulsian, 2011 Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, 2008. Financial Accounting, (Second Revised Edition) S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, 2022. Financial Accounting, (Tenth Edition) Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, 2019. Accounting: Text and Cases. (Thirteenth Edition) 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>
4. <https://www.slideshare.net/AkashSaha25/bills-of-exchange-80927275>
5. <https://www.slideshare.net/RahulChauhan50/insurance-claim-29450504>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2	3	3	2	2	2	2	2
CO2	2	3	3	2	3	3	2	2	2	3	2	2
CO3	2	3	3	2	2	3	2	2	2	2	2	2
CO4	2	3	2	2	2	3	2	2	2	2	2	2
CO5	2	3	3	2	3	3	2	2	2	3	2	2
TOTAL	10	15	13	10	12	15	11	10	10	12	10	10
AVERAGE	2	3	2.6	2	2.4	3	2.2	2	2	2.4	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
CORE COURSE II: PRINCIPLES OF MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC2	5	-	-	-	5	5	75	25	75	100

Pre-requisite

Students should know the conceptual frame work of business management.

Learning Objectives

1. To understand the basic management concepts, functions and various techniques of planning and decision making
2. To gain knowledge about the various components of staffing and organisation structure

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	remember the general concepts and importance of principles of management.	K1
2.	understand the process of planning and decision making in an organization.	K2
3.	understand the principles of authority and responsibility of an organization.	K2
4.	apply the various methods of performance appraisal	K3
5.	demonstrate the notion of directing, co-ordination and control in the management.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	12
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance 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 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].	18
	Total	75

Self-study	Staffing -Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure
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Textbooks

1. Jayasankar, J. 2005, Principles of Management (Second Edition). Margham Publications, Chennai
2. Gupta, C.B., 2005, Principles of Management (Third Edition), S.Chand & Sons Co. Ltd, New Delhi.
3. Tripathi P.C., Reddy P.N, Principles of Management. Tata McGraw, Hill, Noida.
4. Prasad L.M., Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5. Sharma R.K., Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. Ramasamy, T., 2006, Principles of Management (Eighth Edition). Himalaya Publishing House, Mumbai
2. Balaji, C.D., 2015, Principles of Management (First Edition). Margham Publications, Chennai
3. Sundar, K., 2015, Principles of Management (First Edition). Vijay Nicole Imprints Private Limited, Chennai
4. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
5. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi..

Web Resources

1. <https://www.managementstudyguide.com/manpower-planning.htm>
2. <http://www.universityofcalicut.info/syl1/management>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>
4. <https://www.slideshare.net/sanchitgangar/staffing-management>
5. <https://www.slideshare.net/RArunKumarMEAMIE/planning-process-types-of-planning>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2	2	2	2	3	3	2	2
CO2	3	3	3	2	2	2	2	2	3	3	3	2
CO3	3	3	3	2	3	2	2	3	3	3	2	2
CO4	3	3	3	2	2	2	2	2	3	3	2	2
CO5	3	3	3	2	3	2	2	2	3	3	3	2
TOTAL	15	15	15	10	12	10	10	11	15	15	12	10
AVERAGE	3	3	3	2	2.4	2	2	2.2	3	3	2.4	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
ELECTIVE COURSE I: BUSINESS COMMUNICATION

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite

Students should know the importance of communication in commerce and trade

Learning Objectives

1. To make the students aware of various types of business correspondence
2. To enable the students to prepare themselves to face various types of interviews.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	recognise the basic concept of business communication.	K1
2.	exposed to effective business letter	K3
3.	interpret the concept of various correspondences.	K2
4.	discuss the secretarial correspondence like agenda, minutes and various business reports.	K2
5.	acquire the skill of preparing an effective resume	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	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 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	Application Letters 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

Self-study	Public Speech – Characteristics of a Good Speech
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Textbooks

1. Pillai R. S. N., Bhagavathi. S, 2016. Commercial Correspondence, ChandPublications, New Delhi
2. Gupta and Jain, Business Communication, (Fourth Edition), Sahityabahvan Publication, New Delhi.
3. Singha K.P., 2023. Business Communication, (Fifth Edition) Taxmann, New Delhi.
4. Rajendra Pal, Korlahalli J.S., 2012. Essentials of Business Communication,(First Edition) Sultan Chand & Sons, New Delhi.
5. Ramesh M. S., Pattenshetty R., 1985. Effective Business English andCorrespondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. Jain V.K., Om Prakash Biyani, 2007. Business communication, S.Chand, New Delhi.
2. Rithika Motwani,2006. Business communication, Taxmann, New Delhi.
3. Shirley Taylor, 2005. Communication for Business, (Fourth Edition) Pearson Publications - New Delhi.
4. Bovee, Thill, 2011. Schatzman, Business Communication Today (Eleventh Edition) Pearson Education,(P) Ltd NewDelhi.
5. Penrose, Rasbery, Myers, 2001. 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>
4. <https://www.slideshare.net/kesarinandan96/theories-of-leadership-13415459>
5. <https://www.slideshare.net/Aglaiacconnect/requirements-for-a-effective-control-system>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	2	1	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	14	11	10	10	10	10	12	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2.4	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
NON-MAJOR ELECTIVE (NME) I: ACCOUNTING FOR EVERYONE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231NM1/ *AU241NM1	2	-	-	-	2	2	30	25	75	100

*For B.Com (Self-financing)

Pre-requisite

Students should have interest in learning Accountancy

Learning Objectives

1. To enable the students to learn basic Principles of Accountancy.
2. To make the students prepare and present the final accounts of sole trader skillfully.

Course Outcomes

On the successful completion of the course, student will be able to:

1.	understand the concepts, convention	K2
2.	identify and prepare various subsidiary books.	K3
3.	prepare error free trial balance.	K1
4.	prepare journal entries and prepare ledger accounts	K1
5.	familiarize the procedure relating to trial balance	K2

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	Introduction to Accounting Meaning-Definition-Objectives-Limitations –Accounting Concepts and Accounting Conventions -Accounting Principles.	6
II	Double Entry System Important Terminologies- Double Entry System -Features-Advantages	6
III	Procedure for Journal and Ledger Journal and Ledger – Meaning – Procedure for Journal and Ledger - Passing Journal Entries – Preparing and Balancing Ledger Accounts-Difference between journal and Ledger.	6
IV	Subsidiary Books Subsidiary Books – Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, Cash Book	6
V	Trial Balance Trial Balance – Meaning – Features and objectives – Preparation of Trial Balance	6
	Total	30

Self-study	Important Terminologies
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Textbook

1. Arulraj Ponnudurai, S. 2018. Accountancy, Volume – 1, (Fifth edition), Sathya Publications, Tirunelveli.

Reference Books

1. Pillai, R.S.N. Bagavathi, & Uma. 2012. Fundamentals of Advanced Accounting, Volume(3rd edition). S.Chand & Company. New Delhi
2. Jain, S.P., Narang, K.L. 2010.Advanced Accountancy – I. (16th edition). Kalyani Publishers. NewDelhi

3. Reddy, T.S., Murthy, A. 2016. Advanced Accountancy - Volume 1. (2nd edition). Margham Publications. Chennai.
4. Sudhakar, V. Anbalagan, M. & Jeyalakshmi, K. 2009. Fundamentals of Financial Accounting. (1st edition). S. Chand & Company. New Delhi.
5. Wilson, M. 2012. Advanced Accountancy. (2nd edition). Chennai

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	3	3	2	2	2
CO2	3	2	3	2	2	2	2	3	3	2	2	2
CO3	3	2	3	2	2	2	2	3	3	2	2	2
CO4	3	2	3	2	2	2	2	3	3	2	2	2
CO5	3	2	3	2	2	2	2	3	3	2	2	2
TOTAL	15	10	15	10	10	10	10	15	15	10	10	10
AVERAGE	3	2	3	2	2	2	2	3	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I
FOUNDATION COURSE: FUNDAMENTALS OF BUSINESS STUDIES

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231FC1	2	-	--		2	2	30	25	75	100

Pre-requisite

Students should have basic knowledge on commerce and management.

Learning Objectives

1. To provide adequate time for the transition to hard core of degree courses.
2. To prepare themselves before the onset of courses for first year degree programme.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	make the students aware towards the various branches of commerce for Exam	K1
2.	make the students familiar with the basic concepts of commerce	K2
3.	encourage and motivate the students for the commerce Education.	K3
4.	build confidence and get strengthened in the transition period from school education to college education	K3
5.	assess their knowledge and skills needed for successful graduation	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	Commerce -Introduction Definition of Commerce -Importance's of Commerce - Meaning of barter system --business-industry-trade-hindrances of trade- branches of Commerce.	6
II	Accounting – Introduction Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning - Definition-Objectives-Importance-Functions-Advantages-Limitations- Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts- Real Accounts-Nominal Accounts.	6
III	Marketing and Advertising - Meaning of Marketing-Definition-Functions of Marketing - Meaning of Consumer-Standardization and Grading -Pricing - Advantages of advertising, Kinds of Advertising Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of advertising, advertising media – kinds of media.	6
IV	Auditing & Entrepreneurial Development – Introduction of auditing – Origin and evolution- Definitions- Features of Auditing -Objectives of Auditing Advantages of Basic Principles of Audit – Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing	6
	Income Tax Law and Practice - Tax history -Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and	

V	Administration-Slab Rate -Filing of Returns-Residential Status	6
	Total	30

Self-Study	Marketing and Advertising - Meaning of Marketing-Definition-Functions of Marketing
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Textbook

1. Velpandi D, Sivan S, Fundamentals of Business Studies, 2023, C M Publications, Nagercoil.

Reference Books

1. Stephen J. Skripak, 2023 (4th Edition) Fundamentals of Business – Virginia Tech
2. Mandal s.K Fundamentals of Business: Principles and Practice 2008 (4th Edition) Published by Jaico Publishing House
3. Bhushan Y K 2016 (20th Edition) Fundamentals of Business Organisation & Management Published by Sultan Chand & Sons
4. Marlon Dumas , Marcello La Rosa 2018 (2nd Edition) Fundamentals of Business Process Management published by springer
5. Gupta and Meenakshi 2009 (5th Edition) Principles of Management published by Prentice Hall India Learning Private Limited

Web Resources

1. <https://www.youtube.com/watch?v=Q0ueZDLs8rc>
2. <https://www.youtube.com/watch?v=WSmwhB7jTcw>
3. https://www.academia.edu/35467911/Fundamentals_of_Business_Process_Management
4. <https://solutionsreview.com/business-process-management/the-fundamentals-of-business-process-management/>
5. <https://www.udemy.com/course/fundamentals-of-business-and-management/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	3	2	2	3	3
CO2	3	2	3	3	3	2	2	3	2	2	3	2
CO3	3	2	3	3	3	2	2	3	3	3	3	3
CO4	3	2	3	3	2	2	2	3	3	2	2	2
CO5	3	2	3	3	3	2	2	3	3	3	3	2
TOTAL	15	10	15	15	13	11	10	15	13	12	14	12
AVERAGE	3	2	3	3	2.6	2.2	2	3	2.6	2.4	2.8	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER I**SPECIFIC VALUE-ADDED COURSE: INTRODUCTION TO MS OFFICE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231V01	2	-	-	-	1	2	30	25	75	100

Learning Objectives

1. To enable the students to study MS Office and to enrich the practical knowledge in MS Office.
2. To integrate knowledge with practice the various benefits of using word processing software.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	perform documentation and presenting skills	K1
2.	understand the process of inserting graphics, pictures, and table of contents	K2
3.	perform basic editing functions, formatting text, copy and moving objects and text.	K3
4.	use design layouts and templates for presentations	K3
5.	proficient in using Windows, Word Processing Applications, Spreadsheet Applications, Database Applications and Presentation Graphics Applications.	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	MS Windows, Computer Basics Computer Basic, Creating Folder, Paint, Directories, input units, Output unit, Central Processing Units, what is hard ware, what is software, Windows short cut keys.	6
II	Creating a Document Creating a blank document, creating a document from scratch using, a template, Opening a PDF for editing in Word, Inserting text from an external file.	6
III	Format Text, Paragraphs, and Sections Insert Text and Paragraphs, Find and replace text, Cut, copy and paste text, Replace text by using AutoCorrect, Insert special characters.	6
IV	Create Tables and Lists Convert text to tables, convert tables to text, Create a table by specifying rows and columns, Apply table styles.	6
V	Insert and Format Graphic Element Insert shapes, insert pictures, insert a screen shot or screen clipping, Insert text boxes.	6
	Total	30

Textbook

1. Kevin Pitch, Microsoft Office 365 for Beginners, 2022

Reference Books

1. Bittu Kumar, 2018, *Mastering MS Office*, V & S Publishers.
2. James Bernstein, 2020, *Google Meet Made Easy*, e-book, Amazon.
3. Zeldman, Jeffrey, 2005, *Web Standards Design Guide*, Charles River Media.
4. Rajaraman, Neeharika Adabala.V, 2014, *Computer Fundamentals*, PHI Learning Pvt. Ltd..
5. Ram, B., *Computer Fundamentals*, (4th Edition) Architecture & Organization New Age.

Web Resources

1. <https://www.w3schools.com/html/>
2. <https://www.khanacademy.org/computing>
3. <https://www.geeksforgeeks.org/data-structures/>
4. <https://www.codecademy.com/learn/learn-python>
5. <https://stackoverflow.com/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	2	2	3	3	3	2	2
CO2	3	3	2	3	3	2	2	3	2	3	2	2
CO3	3	3	2	3	3	2	2	3	3	3	3	3
CO4	3	3	2	3	2	2	2	2	2	3	3	2
CO5	3	3	2	3	3	2	2	3	2	3	3	3
TOTAL	15	15	11	15	13	10	10	14	12	15	13	12
AVERAGE	3	3	2.2	3	2.6	2	2	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: MS EXCEL

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231V02	2	-	-	-	1	2	30	25	75	100

Learning Objectives

1. To make the students learn the basics of spreadsheet construction and formatting
2. To enable the students to create, save, open and print spreadsheets

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	demonstrate the basic mechanics and navigation of an Excel spreadsheet	K1
2.	understand the need and use of using Excel templates.	K2
3.	secure information in an Excel workbook	K3
4.	gain working knowledge of organizing and displaying large amounts and complex data.	K3
5.	use clip art to enhance ideas and information in Excel worksheets	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	The Excel environment Navigating a worksheet, Spreadsheet terminology, Getting help.	6
II	Entering and editing data Entering and editing text and values, Entering, and editing formulas, Saving, and updating workbooks.	6
III	Modifying a worksheet Moving and copying data, Moving and copying formulas, Inserting and deleting ranges, rows, and columns, Cell comments.	6
IV	Using functions Entering functions, AutoSum, Other common functions.	6
V	Formatting Text formatting, Row and column, formatting, Number formatting, Conditional formatting, Additional formatting options.	6
	Total	30

Textbook

1. Kevin Pitch, Microsoft Office 365 for Beginners, 2022

Reference Books

1. Bittu Kumar, 2018, *Mastering MS Office*, V & S Publishers.
2. James Bernstein, 2020, *Google Meet Made Easy*, e-book, Amazon.
3. Zeldman, Jeffrey, 2005, *Web Standards Design Guide*, Charles River Media.
4. Rajaraman, Neeharika Adabala.V, 2014, *Computer Fundamentals*, PHI Learning Pvt. Ltd..
5. Ram, B., *Computer Fundamentals*, (4th Edition) Architecture & Organization New Age

Web Resources

1. <https://www.w3schools.com/html/>
2. <https://www.khanacademy.org/computing>
3. <https://www.geeksforgeeks.org/data-structures/>
4. <https://www.codecademy.com/learn/learn-python>
5. <https://stackoverflow.com/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	2	3	2	2	3	3	3
CO2	3	2	3	3	3	2	2	2	2	3	3	2
CO3	3	2	3	3	3	2	2	3	3	3	3	3
CO4	2	2	3	3	3	2	2	2	3	2	3	2
CO5	3	2	3	3	3	2	2	3	3	3	3	2
TOTAL	13	10	15	15	15	10	11	12	13	14	15	12
AVERAGE	2.6	2	3	3	3	2	2.2	2.4	2.6	2.8	3	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: BASICS OF COMPUTER

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231V03	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Should have interest to learn about Computer

Learning Objectives:

1. To enable the students to acquire knowledge in basics of computer.
2. To have a knowledge on various applications of computer.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	understand the basics of computer	K1
2	understand the working principles of computer	K2
3	remember the types of memory.	K3
4	understand the components of CPU	K5
5	familiarize in using data communication	K4

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** – Evaluate

Units	Contents	No. of Hours
I	Computer Basics Introduction to Computer: Definition - History & Generation of Computer - Applications of Computer – Advantages of Computer – Terms related to Computer - Characteristics of Computer: Speed, Storage, Versatility and Diligence – Hardware & Software.	6
II	Block Diagram and Working Principle of Computer Types of Computer: On the Basis of Working - Analog, Digital & Hybrid, On the Basis of Size - Main frame, Mini Computer, Super Computer, Work station, Micro Computer, Desktop Computer, Laptop Computer, Palmtop Computer; On the basis of Processor – XT, AT & Pentium (i3, i5, i7)	6
III	Memory Units, Representation, Types - Primary memory: RAM, ROM, PROM, EPROM, EEPROM, DDR Secondary memory: Hard disk, CD, DVD, Blue ray Disc, Pen Drive Magnetic tape & Zip disk	6
IV	Central Processing Unit Components of CPU - Mother board, Hard disk, RAM, ROM, Processor, SMPS & Connecting wire - Graphics Card, Sound Card, Network Card	6
V	Modem Input, Output devices: Keyboard, Mouse, Scanner, Digital Camera, Joystick, Pen drive, Monitor, Printer, Plotter – Connecting port – Serial, parallel – USB port. Computer Networks: Data Communications –Types of Computer Networks – Local Area Networks & Wide Area Networks	6
	Total	30

Self-study	Components of Central Processing Unit
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Textbooks

1. Kevin Pitch, 2022, *Microsoft Office 365 for Beginners*,
2. Anto Hepzie Bai. J & S.J.Jenepha Mary, *Microsoft Office 2007*, Nanjil Offset, Nagercoil.

Reference Books

1. Rajaraman, Neeharika Adabala.V, 2014, *Computer Fundamentals*, PHI Learning Pvt. Ltd..
2. Ram, B., *Computer Fundamentals*, (4th Edition) Architecture & Organization New Age
3. Sinha, P. K , *Computer Fundamentals: Concepts, Systems & Applications*, (Edition) BPB
4. Faithe Wempen, 2015, *Computing Fundamentals: Introduction to Computers*, (Edition) Sybex.
5. Downey, A. B, 2015. *Think Python: How to think like a computer scientist* (2nd Edition). O'Reilly Media.

Web Resources:

1. <https://www.w3schools.com/html/>
2. <https://www.khanacademy.org/computing>
3. <https://www.geeksforgeeks.org/data-structures/>
4. <https://www.codecademy.com/learn/learn-python>
5. <https://stackoverflow.com/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	2	2	3	3	3	2	2
CO2	3	3	2	3	3	2	2	3	2	3	2	2
CO3	3	3	2	3	3	2	2	3	3	3	3	3
CO4	3	3	2	3	2	2	2	2	2	3	3	2
CO5	3	3	2	3	3	2	2	3	2	3	3	3
TOTAL	15	15	11	15	13	10	10	14	12	15	13	12
AVERAGE	3	3	2.2	3	2.6	2	2	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER I**SPECIFIC VALUE-ADDED COURSE: PROFESSIONAL COMMUNICATION**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231V04	2	-	-	-	1	2	30	25	75	100

Pre-requisite:

Students should have basic knowledge in communication.

Learning Objectives:

1. To introduce students the effective ways of improving communication skills
2. To recognize the importance of improving one's self image.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand the impact of communication.	K1 & K2
2.	remember the tips to handle the fear of public speaking.	K2
3.	apply the ways to make first impression.	K3
4.	evaluate the ways to manage emotional intelligence	K3 & K4
5.	apply the neuro marketing for success in life.	K5

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

Units	Contents	No. of Hours
I	Communication Skills Communication- Importance- Avoiding Miscommunication- 7 C's of Communication- Do's and Dont's of Communication	6
II	Public Speaking Concept-Dealing with lack of confidence- Tips to tackle fear of public speaking. Becoming a confident public speaker.	6
III	Self-Image Management Parts-Types-Effects-Self-image and First impression- Factors that affect one's self-image-Ways to make the best first impression.	6
IV	Emotional Intelligence Essentials- Components- Applying Emotional intelligence at home and work-Ways to improve emotional intelligence.	6
V	Neuro marketing: The art of promoting yourself Concept- Steps to use neuro marketing for life success-Ways to recognize and capitalize on opportunities before others.	6
	Total	30

Self-study	Public speaking
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Textbooks

1. Francis Peter S.J, 2012, *Soft Skills and Professional Communication*, (Edition)Tata McGraw Hill Education Private Limited,Chennai.
2. Jain, V.K. & Omprakash Biyani. 2014, *Business Communication*.(1st Edition).S.Chand &Company Pvt. Ltd, New Delhi.

Reference Books

1. Sundar K & Kumara Raj A. 2012, *Business Communication*.(1st Edition).Vijay Nicole Imprints Private Limited, Chennai.
2. Pillai, R.S.N. & Bagavathy. 2013, *Modern Commercial Correspondence*. (5th Edition), S.Chand &Company Pvt. Ltd. New Delhi.
3. Varinder Kumar & Bodh Raj. 2010, *Managerial Communication*. (5th Edition).: Kalyani Publishers, New Delhi.

4. Premavathy, N. 2010, *Business communication & Correspondence*. (3rd Edition). Chennai: Sri Vighnesh Graphics, Chennai.
5. Shirely Taylor & Chandra, V. 2013, *Communication for Business*. (4th Edition). Dorling Kindersely (India) Pvt.Ltd, Noida

Web Resources

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-exam-questions>
3. <https://bachelors.online.nmims.edu/degree-programs>
4. https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv_ftp.pdf
5. <http://www.sze.hu/~gjudit/Exportszerzodesek/Handbook%20of%20international%20trade.pdf>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
TOTAL	15	15	15	10	15	10	10	10	15	10	10	15
AVERAGE	3	3	3	2	3	2	2	2	3	2	2	3

3 – Strong, 2- Medium, 1- Low

SEMESTER I
SPECIFIC VALUE-ADDED COURSE: PRACTICAL BANKING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231V05	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should have basic knowledge about Commerce

Learning Objectives:

1. To develop the basic knowledge about the working and functions of banking.
2. To develop an understanding of the important banking concepts.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the history of banking in India	K1
2.	analyse the principles of commercial banks	K4
3.	understand the types of deposits and credits	K2
4.	evaluate the functions of Reserve Banks	K5
5.	practice modern banking techniques in business and personal life	K3

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Banking structure and theories. Banking – definition – history of banking in India- bank nationalization- structure of banking in India- RBI and its function- monetary policy	6
II	Introduction to practical banking. Commercial banks- functions of commercial banks- principles of commercial banking- credit creation by commercial banks-	6
III	Deposits and Credits Types of deposits and credits- banker customer relationships bankers rights and obligations- negotiable instruments- BOE-PN- Cheque - endorsing and crossing	6
IV	Reserve Bank of India Introduction-Organisation of RBI-Departments-Functions	6
V	Recent trends and innovations in banking ATM – CDM- EFT- NET banking- NEFT- RTGS- IMPS- UPI- Core banking- cheque truncation system- credit and debit cards- KYC- MICR cheque	6
	Total	30

Self-study	ATM,NET banking
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Text Books

1. Sundaram, S.M, 2014, *Banking Theory Law and Practice*, (2nd Edition) Sree Meenakshi Publications, Karaikudi.
2. Gordon E & Natarajan K. 2016, *Banking Theory Law and Practice*. (25th Edition). Himalaya Publishing House, Chennai.

Reference Books

1. Leela V. 2019, *Banking*. (1st Edition). Charulatha Publications, Chennai.
2. Maheswari, S.N. & Maheswari, S.K. 2008, *Banking Theory Law and Practice*. (2nd Edition). Chennai: Kalyani Publishers.
3. Gurusamy, S. 2014, *Banking Theory Law and Practice*. (3rd Edition). Himalaya Publishing House, Chennai.

4. Sundaram, S.M. 2014, *Banking Theory Law and Practice*. (9th Edition). Sree Meenakshi Publications, Karaikudi.
5. Radhaswamy, M & Varudavan, S.V. 1985, *A Text Book of Banking*. (3rd Edition). S. Chand & Company Ltd, New Delhi.

Web Resources

1. Banking Theory Law and Practice - [PDF Document] (vdocument.in)
2. Investment policy of Commercial Banks - Notes Study
3. <https://bankingblog.accenture.com/wp-content/uploads/4>.
4. <https://www.indianeconomy.net/splclassroom/structure-of-commercial>
5. Bank Reserve Management (iedunote.com)

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	3	3	2	3	3	3	3
CO2	2	2	3	3	3	3	3	2	3	3	3	3
CO3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	2	2	3	3	3	3	3	3	3	3	3	3
CO5	2	2	3	3	3	3	3	3	3	3	3	3
TOTAL	10	10	15	15	15	15	15	12	15	15	15	15
AVERAGE	2	2	3	3	3	3	3	2.4	3	3	3	3

3 – Strong, 2- Medium, 1- Low

SEMESTER I**SPECIFIC VALUE-ADDED COURSE: SKILLS FOR MANAGERIAL EXCELLENCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231V06	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should have basic knowledge about Commerce

Learning Objectives

1. To educate students with soft skills and develop their personality.
2. To help students to bring out their hidden strengths, capabilities and knowledge which equip them to excel in real work environment and corporate life.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the importance for developing of personality development	K2
2	analyze the major concepts of negotiation skills	K4
3	evaluate the preparatory steps for job interviews	K5
4	examine the source and ways to cope with stress	K4
5	apply the creativity for nurturing hobbies at work	K3

K2- Understand; K3-Apply; K4 –Analyze K5 - Evaluate

Units	Contents	No. of Hours
I	Personality Development Knowing Yourself - Positive Thinking - Johari's Window - Communication Skills, Non-verbal Communication, Physical Fitness	6
II	Negotiation Skills Introduction to Negotiation - Major Negotiation Concepts - Negotiation Styles	6
III	Job Interview Introduction - Importance of Resume - Definition of Interview - Background Information - Types of Interviews - Preparatory Steps for Job Interviews – FAQ during Interviews	6
IV	Stress And Time Management Stress - Sources of Stress - Ways to Cope with Stress	6
V	Creativity at Workplace Introduction - Current Workplaces – Creativity - Nurturing Hobbies at Work - The Six Thinking Hat Method.	6
	Total	30

Self-study	Job interviews
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Textbooks

1. Robbins, S. P., Coulter, M., & DeCenzo, D. A. 2019. *Fundamentals of Management* (11th Edition). Pearson.
2. Lussier, R. N., & Achua, C. F. 2018, *Leadership: Theory, Application, & Skill development* (6th Edition). Cengage Learning.

Reference Books

1. Gajendra S. Chauhan, Sangeeta Sharma, (2015) *Soft Skills: an Integrated Approach to Maximise Personality*, (5th Edition)Wiley India
2. Barun K. Mitra, 2023. *Personality Development and Soft Skills*, (2nd Edition) Oxford Press
3. Shalini Kalia, Shailja Agrawal, 2015. *Business Communication*, (2nd Edition) Wiley India
4. Rao.M.S, 2013. *Soft Skills - Enhancing Employability*, (5th Edition) I. K. International.
5. Sherfield, 2011.*Cornerstone: Developing Soft Skills*, (4th Edition) Pearson India.

Web Resources

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>
4. www.yourarticlelibrary.com
5. www.businesscasestudies.co.uk

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	3	2	3	3	3	3	2
CO2	3	3	3	3	3	3	2	3	3	3	3	3
CO3	3	2	2	1	2	3	2	2	3	3	2	3
CO4	3	3	2	2	1	3	2	2	3	3	2	1
CO5	1	3	3	3	2	3	2	1	3	1	3	3
TOTAL	13	14	13	12	10	15	10	11	15	13	13	12
AVERAGE	2.6	2.8	2.6	2.4	2	3	2	2.2	3	2.6	2.6	2.4

3– Strong, 2-Medium, 1-Low

SEMESTER II
CORE COURSE III: FINANCIAL ACCOUNTING-II

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232CCI	5	-	-	-	5	5	75	25	75	100

Pre-requisite:

Students should know the basic principles of accounting

Learning Objectives:

1. To provide knowledge to the students on Partnership Accounts.
2. To insist on the significance of Indian and International Accounting Standards.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand and apply the accounting procedure for Hire purchase and Instalment systems.	K2 & K3
2.	remember the accounting treatments for Branch and Inter- departmental accounts.	K1 & K3
3.	apply the accounting treatment for admission and retirement of partners in partnership firms.	K3
4.	understand the settlement of accounts in case of dissolution.	K1
5.	understand and apply accounting standards for financial reports.	K1 & K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	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 - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Implementation Plan in India- Ind AS- An Introduction Role of Developing IFRS- IFRS Adoption or Convergence in India.	15
	Total	75

Self-study	Objectives and Uses of Financial Statements for Users-Role of Accounting Standards
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Textbooks

1. Pillai, R.S.N. 2014, *Fundamentals of Advanced Accounting* (3rd Edition) S.Chand & Company Pvt.Ltd. New Delhi
2. Radhaswamy and R.L. Gupta, 2015, *Advanced Accounting*, Sultan Chand, New Delhi.
3. Maheswari S.N., *Financial Accounting*, 2014, Vikas Publications, Noida.
4. Tulsian, *Advanced Accounting*, 2020, Tata MC. Graw hills, India.
5. Charumathi, Vinayagam, *Financial Accounting*, 2019, S.Chand and Sons, New Delhi.

Reference Books

1. Shukla M.C., Grewal T.S., Gupta S.C., 2018, *Advance Accounts*, S Chand Publishing, New Delhi
2. Gupta R.L., Gupta V.K., 2017, "*Financial Accounting*", Sultan Chand, New Delhi.
3. Jain S P, K. L. Narang, 2013, *Financial Accounting- I*, Kalyani Publishers, New Delhi.
4. Reddy T.S., Murthy A., 2016, *Financial Accounting*, Margam Publishers, Chennai
5. Venkataraman, 2016, *Financial Accounting*, VBH, Chennai.

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>
4. <https://www.slideshare.net/monimavilasseril/admission-of-a-partner>
5. <https://www.slideshare.net/manahchhabra/accounting-standards-53002596>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	2	3	2	2	3	2	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER II
CORE COURSE IV: BUSINESS LAW

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232CC2	5	-	-	-	5	5	75	25	75	100

Pre-requisite:

Students should have knowledge on various laws, that are applicable to the business.

Learning Objectives:

1. To gain knowledge on the essentials of valid contract.
2. To make them familiarise with the various Acts through case laws.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	explain the objectives and significance of mercantile law.	K1
2.	understand the clauses and exceptions of Indian contract act.	K2
3.	explain concepts on performance, breach and discharge of contract.	K1
4.	outline the contract of indemnity and guarantee.	K3
5.	explain the various provisions of sale of goods act 1930.	K1& K2

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	15
III	Performance 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
IV	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 – Bailment and Pledge – Bailment – Concept – Essentials and Kind - 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

Self-study	Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
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Textbooks

1. Kapoor N.D., *Business Laws* 2020 (38th Edition)- Sultan Chand and Sons, New Delhi.
2. Pillai R.S.N. – *Business Law*, 2010 (3rd Edition) S.Chand, New Delhi.
3. Kuchhal M C & Vivek Kuchhal, *Business law*, 2019 (7th Edition) S Chand Publishing, New Delhi
4. Dhandapani M.V, *Business Laws*, 2016 (3rd Edition) Sultan Chand and Sons, New Delhi.
5. Shusma Aurora, *Business Law*, 2022 (10th Edition) Taxmann, New Delhi.

Reference Books

1. Preethi Agarwal, *Business Law*, 2019, (2nd Edition) CA foundation study material, Chennai.
2. Saravanavel, *Business Law*, 2015 (3rd Edition) Sumathi, Anu, Himalaya Publications, Mumbai.
3. Kavya and Vidhyasagar, 2013, *Business Law*, Nithya Publication, New Delhi.
4. Geet.D, 2011 , *Business Law* Nirali Prakashan Publication, Pune.
5. Sreenivasan M.R., 2010, *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>
4. https://edurev.in/studytube/PPT-of-Ch-2-1--Basics-of-the-acts--Sale-of-Goods-A/6e627125-446a-4637-8f91-414f57214842_p
5. <https://www.scribd.com/presentation/453135622/Module-3-sales-of-goods-Act-ppt>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	3	3	3	3	2	2	2
CO2	2	2	2	3	2	3	2	3	3	2	3	3
CO3	2	2	2	3	2	3	2	3	3	2	3	3
CO4	3	2	2	2	2	3	3	3	3	2	2	2
CO5	3	3	2	2	3	2	2	2	2	2	2	3
TOTAL	13	11	10	12	11	14	12	14	14	10	12	13
AVERAGE	2.6	2.2	2	2.4	2.2	2.8	2.4	2.8	2.8	2	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER II
ELECTIVE COURSE II: BUSINESS ENVIRONMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232EC3	4	-	-	-	3	4	60	25	75	100

Pre-requisite:

Students have the basics knowledge of Commerce and Business

Learning Objectives:

1. To understand the nexus between environment and business (knowledge)
2. To know the Political Environment in which the businesses operate. (skill)

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the nexus between environment and business.	K1
2.	apply the knowledge of Political Environment in which the businesses operate.	K3
3.	analyze the various aspects of Social Environment.	K1&K2
4.	evaluate the parameters in Economic Environment.	K3
5.	create a conducive environment for business to operate globally.	K2 &K3

K1 - Remember; K2 - Understand; K3 - Apply

Units	Contents	No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – 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 – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.	12
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	12
V	Technological Environment Technological Environment – Meaning- Features OF Technology- Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.	12
	Total	60

Self-study	Technology in India
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Textbooks

1. Gupta, C. B ,2011, *Business Environment*, Sulthan Chand & Sons, New Delhi
2. Francis Cherunilam,2009, *Business Environment*, Himalaya Publishing House, Mumbai
3. Sinha V.C,2017, *Business Environment*, SBPD Publishing House, UP.

4. Aswathappa. K, 2000, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, 2019, *Business Environment*, Kalyani Publications, New Delhi

Reference Books

1. Veenakeshavpailwar, 2012, *Business Environment*, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, 2007, *Business Environment*, Pearson, New Delhi
3. Sankaran S, 2001, *Business Environment*, Margham Publications, Chennai
4. Namitha Gopal, 2013, *Business Environment*, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, 2017, *The Business Environment* F T Prentice Hall, New Jersey

Web Resources

1. www.mbaofficial.com
2. <https://www.feedough.com/business-environment->
3. www.businesscasestudies.co.uk
4. <https://ncert.nic.in/textbook/pdf/lebs103.pdf>
5. <https://ug.its.edu.in/sites/default/files/Business%20Environment.pdf>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	2	2	3	3	2	2
CO2	3	2	2	3	3	2	3	2	3	3	3	3
CO3	3	2	3	3	3	2	3	2	3	3	3	2
CO4	3	2	3	3	3	2	2	2	3	3	3	3
CO5	3	2	3	3	3	2	3	3	3	3	2	2
TOTAL	15	10	14	15	15	10	13	11	15	15	2	3
AVERAGE	3	2	2.8	3	3	2	2.6	2.2	3	3	2	3

3 – Strong, 2- Medium, 1- Low

SEMESTER II
NON-MAJOR ELECTIVE NME II: CONSUMER PROTECTION

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232NM1/ *AU242NM1	2	-	-	-	2	2	30	25	75	100

***For B.Com (Self-financing)**

Pre-requisite:

Students should have basic knowledge on consumer and their rights

Learning Objectives:

- 1 .To help the students to understand their rights and responsibilities as consumer.
- 2 .To understand the laws and regulations that help to protect consumers.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	remember the concept related to consumer protection and awareness	K1
2.	understand the importance of consumer's rights	K2
3.	acquire the skill to face common ethical issues while shopping the good and services	K3
4.	recognize that there are laws and regulations that protect the consumer.	K2& K3
5.	understand the procedure of redress of consumer complaints	K2

K1 - Remember; K2 - Understand; K3 – Apply

Units	Contents	No. of Hours
I	Introduction to Consumer Consumer: Definition - Customer Vs Consumer- different types of consumers- consumer needs- Factors affecting consumer needs. Consumer Awareness – meaning- Need – Benefits.	5
II	Consumer Rights Introduction – Meaning - Definition – Rights - Responsibilities – Duties.	5
III	Consumer Exploitation Introduction – Definition - Causes - Major problems - Measures to Save Consumers from exploitation.	5
IV	Consumer Protection Act- 2019 Consumer Protection Act 2019 - Concept- Need- Importance - Consumer protection laws in India.	7
V	Organizational set-up under Consumer protection Act: Advisory Bodies: Consumer Protection Council at the Central, State, And District level; Adjudicatory Bodies: District Forums, State Commission, National Commission: Their powers and jurisdiction.	8
	Total	30

Self-study	Consumer protection law in India
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Textbooks

1. Sivanesan R,2016, *Consumer Awareness*, Margham Publications.
2. Sheetal Kapoor,2018, *Consumer Protection* , Galgotta Publishing Company.

Reference Books

1. Nazer , 2011,*Consumer Rights and Awareness*, Discovery Publishing Pvt.Ltd .
2. Chahar S.S, 2013,*Consumer Protection Movement in India*, Kanishka publishing House.
3. Reddy G,B, and Baglekar Akash Kumar,2017 ,*Consumer Protection Act*, 1st Edition,Eastern BookCompany.
4. Durairaj Maheswaran, Thomas Puliyel,2015,*Understanding Indian Consumer*, Oxford UniversityPress.
5. Mohammed Kamalun Nabi,2019, *Consumer rights and Protection in India*, New CenturyPublication.

Web Resources

1. https://ncdrc.nic.in/bare_acts/Consumer%20Protection%20Act-1986.html
2. <https://blog.ipleaders.in/consumer-protection-act-2019-2/>
3. <https://www.scribd.com/document/324216126/Introduction-to-consumer-awareness>
4. <https://www.toppr.com/guides/business-studies/consumer-protection/consumer-rights-responsibilities/>
5. <https://www.shiksha.com/online-courses/articles/consumer-awareness/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	1	2	3	3	1	2	3	2	2
CO2	3	2	2	2	2	2	3	2	1	2	2	2
CO3	2	2	2	3	2	2	3	2	3	3	3	3
CO4	3	2	3	2	3	2	2	2	2	3	2	2
CO5	3	2	2	2	3	3	3	3	2	2	2	2
TOTAL	14	10	11	10	12	12	14	10	10	13	11	11
AVERAGE	2.8	2	2.2	2	2.4	2.4	2.8	2	2	2.6	2.2	2.2

3 – Strong, 2- Medium, 1- Low

SEMESTER II
SKILL ENHANCEMENT COURSE SEC I: DIGITAL AND SOCIAL MEDIA MARKETING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232SE1	2	-	-	-	2	2	30	25	75	100

Pre-requisite:

Students should know the social media marketing ideas in business.

Learning Objectives:

1. To familiarise the students with digital and social media marketing.
2. To help the students to understand the digital marketing concepts in business.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	define the prospects of various social media and online platforms in digital marketing	K1
2.	choose different social media marketing tools to establish the business.	K2
3.	identify business goals through advanced analysis and automation tools	K3
4.	outline the measurable and technologically enhanced digital business environment to achieve goals.	K2
5.	apply modern marketing method for online market customizations and optimization	K3

K1 - Remember; **K2** - Understand; **K3** - Apply;

Units	Contents	No. of Hours
I	Introduction to Digital Marketing Introduction - Scope – Features and Functions of E- marketing – Advantages	6
II	Digital Advertisements Types – Facebook Ads- LinkedIn ads- Video Ads- Text Ads- Image Ads- Local Ads –Content Network Ads – campaign set up- Blogging	6
III	Search Engine Optimisation Search Engine Optimisation – Search Engine Marketing – Display Advertisements	6
IV	Business Drivers in social media Online Branding- Web Business Models – E- Commerce – Engagement marketingthrough content Management	6
V	Social media and Facebook Marketing Social media profile creation and optimisation – Facebook Marketing	6
	Total	30

Self-study	Content Network Ads
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Textbooks

1. Anil, G.S, 2019. *Digital and Social Media Marketing*. (First Edition). Published by Himalaya Publishing House.
2. Dave Chaffey, Fiona Ellis-Chadwick, 2019. *Digital Marketing*, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann & Ken Burbary, 2019. *Digital Marketing Analytics*, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, 2022. *Digital Marketing*, (Third Edition), McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, 2021. *Digital Marketing: Complete Digital Marketing Tutorial*, Notion Press, Chennai.

Reference Books

1. Puneet Singh Bhatia, 2019. *Fundamentals of Digital Marketing*, (Second Edition) ,Pearson Education Pvt Ltd, Noida.
2. Ryan Deiss & Russ Henneberry, 2017. *Digital Marketing*, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, 2014. *Digital Marketing - A Practical Approach*, Routledge, London.
4. Simon Kingsnorth, *Digital Marketing Strategy*, 2022 An Integrated approach to Online Marketing, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy, 2022. *Digital Marketing* (Second Edition), Oxford University Press, London.

Web Resources

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
4. https://library.uniteddiversity.coop/Media_and_Free_Culture/The_Social_Media_Marketing_Book.pdf
5. <https://download.booksdrive.org/download-book/?dln-dp-dl=25951>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	3	2	3	2	2
CO2	3	2	3	3	2	2	2	3	2	3	2	2
CO3	3	2	3	3	2	2	2	3	2	3	2	2
CO4	3	2	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	14	11	10	10	15	10	15	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER I & II
LIFE SKILL TRAINING I: CATECHISM

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG232LC1	1	-	-	-	1	1	15	50	50	100

Learning Objectives:

1. To develop human values through value education
2. To understand the significance of humane and values to lead a moral life
3. To make the students realize how values lead to success

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the aim and significance of value education	K1,K2
2	develop individual skills and act confidently in the society	K3
3	learn how to live lovingly through family values	K3
4	enhance spiritual values through strong faith in God	K6
5	learn good behaviours through social values	K6

K1 - Remember K2-Understand; K3-Apply; K6- Create

Units	Contents	No. of Hours
I	Value Education: Human Values – Types of Values – Growth – Components – Need and Importance - Bible Reference: Matthew: 5:3-16	3
II	Individual Values: Esther Vanishing Humanity – Components of Humanity – Crisis – Balanced Emotion – Values of Life - Bible Reference: Esther 8:3-6	3
III	Family Values: Ruth the Moabite Respecting Parents – Loving Everyone – Confession – True Love Bible Reference: Ruth 2:10-13 Spiritual Values: Hannah Faith in God – Wisdom – Spiritual Discipline – Fear in God – Spiritually Good Deeds -Bible Reference: 1 Samuel 1:24-28	3
IV	Social Values: Deborah Good Behaviour – Devotion to Teachers – Save Nature – Positive Thoughts – The Role of Youth in Social Welfare - Bible Reference: Judges 4:4-9	3
V	Cultural Values: Mary of Bethany Traditional Culture – Changing Culture – Food – Dress – Habit – Relationship – Media – The Role of Youth - Bible Reference: Luke 10:38-42	3
	Total	15

Textbook

Humane and Values. Holy Cross College (Autonomous), Nagercoil
 The Holy Bible

SEMESTER I & II
LIFE SKILL TRAINING I: MORAL

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG232LM1	1	-	-	-	1	1	15	50	50	100

Learning Objectives:

1. To develop human values through value education
2. To understand the significance of humane and values to lead a moral life
3. To make the students realize how values lead to success

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the aim and significance of value education	K1,K2
2	develop individual skills and act confidently in the society	K3
3	learn how to live lovingly through family values	K3
4	enhance spiritual values through strong faith in God	K6
5	learn good behaviours through social values	K6

K1 - Remember **K2**-Understand; **K3**-Apply; **K6**- Create

Units	Contents	No. of Hours
I	Value Education: Introduction – Limitations – Human Values – Types of Values – Aim of Value Education – Growth – Components – Need and Importance	3
II	Individual Values: Individual Assessment – Vanishing Humanity – Components of Humanity – Crisis – Balanced Emotion – Values of Life.	3
III	Family Values: Life Assessment – Respecting Parents – Loving Everyone – Confession – True Love.	3
IV	Spiritual Values: Faith in God – Wisdom – Spiritual Discipline – Fear in God – Spiritually Good Deeds.	3
V	Social Values: Good Behaviour – Devotion to Teachers – Save Nature – Positive Thoughts – Drug Free Path – The Role of Youth in Social Welfare. Cultural Values: Traditional Culture – Changing Culture – Food – Dress – Habit – Relationship – Media – The Role of Youth.	3
	Total	15

Text Book

Humane and Values. Holy Cross College (Autonomous), Nagercoil

SEMESTER III
CORE COURSE V: CORPORATE ACCOUNTING I

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233CC1	5	-	-	-	5	5	75	25	75	100

Pre-requisite: Should have studied Financial Accounting in I Year

Learning Objectives:

1. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
2. To know the provisions of Companies, Act under Redemption of Preference shares and debentures and also identify the significance of International Financial Reporting Standard (IFRS).

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand about the issue of shares and pro-rata allotment	K1
2.	examine the provisions of issue and redemption of preferences shares and debentures	K2
3.	illustrate part I and part II forms and contents of financial statements as per Schedule III of Companies Act 2013	K3
4.	value shares and goodwill of a company	K3 & K4
5.	analyse IND AS 7, 12,16	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. 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. Profit Prior to Incorporation.	15
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	15
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind	15

	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 12 Income Tax Ind AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	
	Total	75

Self-study	Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation
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Textbooks

1. Raman K.S. and Arulanandam M.A, 2018, *Advanced Accountancy*, Vol. II, (2nd Edition) Himalaya Publishing House, Mumbai.
2. Reddy T.S. and Murthy A., 2019, *Corporate Accounting II*, (6th Edition) Margham Publishers, Chennai.

Reference Books

1. Jain S.P. and Narang N.L., 2015, *Advanced Accounting Vol I*, (3rd Edition) Kalyani Publication, New Delhi.
2. Gupta R.L. and Radha Swamy M, 2022, *Advanced Accounts Vol I*, (13th Edition) Sultan Chand, New Delhi.
3. Broman, 2021, *Corporate Accounting*, (3rd Edition) Taxmann Publications Private Limited, New Delhi.
4. Shukla, Grewal and Gupta, 2019, *Advanced Accounts Vol II*, (19th Edition) S.Chand, New Delhi.
5. Shukla M.C, 2019, *Advanced Accounting*, Volume II, (19th Edition) S.Chand, New Delhi.

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>
4. <https://www.taxmann.com/post/blog/financial-statements-of-a-company>
5. <https://ncert.nic.in/textbook/pdf/leac203.pdf>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	3	2	2	2	2
CO2	3	2	3	2	2	2	2	3	2	2	2	2
CO3	3	2	3	2	3	2	2	3	2	2	2	2
CO4	3	1	3	2	3	2	2	3	2	2	2	2
CO5	3	3	3	2	3	2	2	3	2	2	2	2
TOTAL	15	11	15	10	13	10	10	15	10	10	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	3	2	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER III
CORE COURSE VI: COMPANY LAW

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233CC2	5	-	-	-	5	5	75	25	75	100

Pre-requisite: Should have studied Commerce in XII Std

Learning Objectives:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the classification of companies under the act	K1 & K2
2.	examine the contents of the Memorandum of Association & Articles of Association	K3
3.	know the qualification and disqualification of Auditors	K4
4.	understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
5.	analyse the modes of winding up	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** – Evaluate

Units	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 – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.	15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – 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

Self-study	Winding up- Compulsory Winding Up – Voluntary Winding Up
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Textbooks:

1. Kapoor N.D, 2020,*Business Laws*, (31st Edition)Sultan Chand and Sons, Chennai.
2. Pillai R.S.N,2007, *Business Law*,(5th Edition) S.Chand, New Delhi.

Reference Books

1. Dhandapani M.V, 2019,*Business Laws*, (23rd Edition) Sultan Chand and Sons, Chennai.
2. Shusma Aurora, 2023,*Business Law*, (11th Edition)Taxmann, New Delhi.
3. Kuchal M.C, 2021,*Business Law*, (6th Edition) Vikas Publication, Noida.
4. Gaffoor & Thothadri, 2017, *Company Law*,(1st Edition) Vijay Nichole Imprints Limited, Chennai.
5. Sreenivasan M.R., 2012,*Business Laws*,(5th Edition) Margham Publications, Chennai.

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>.
4. <https://blog.ipleaders.in/all-about-the-national-company-law-appellate-tribunal-nclat/>
5. <https://blog.ipleaders.in/winding-up-of-a-company/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	3	3	3	2	2	2	2
CO2	3	2	3	2	3	3	3	3	2	2	2	2
CO3	3	2	3	2	3	3	3	3	2	2	1	1
CO4	3	2	3	2	3	3	3	3	2	2	1	1
CO5	3	2	3	2	3	3	3	3	2	2	1	1
TOTAL	15	10	15	10	15	15	15	15	10	10	7	7
AVERAGE	3	2	3	2	3	3	3	3	2	2	1.4	1.4

3 – Strong, 2- Medium, 1- Low

SEMESTER III
ELECTIVE COURSE III: INTERNATIONAL TRADE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite: Should have studied Commerce in XII Std

Learning Objectives:

1. To enable students to familiarise with the basics and various theories of International Trade.
2. To impart knowledge about balance of trades and exchange rates, international institutions and to gain insights on World Trade Organisation

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	distinguish between the concept of internal and international trade.	K1
2.	define the various theories of international trade.	K2
3.	examine the balance of trade and exchange rates	K3
4.	appraise the role of IMF and IBRD.	K4
5.	define the workings of WTO and with special reference to India.	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Introduction to International Trade Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context	12
II	Theories of International Trade Classical theories - Adam smith's theory of Absolute Advantage – Ricardo's Comparative cost theory - Modern theories of International Trade - Haberler's Opportunity Cost theory – Heckscher –Ohlin's Modern theory – International trade and Factor Mobility Theory – Leontiff's Paradox - International trade and economic growth theory - Immiserating growth theory.	12
III	Balance of Payments Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium-Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.	12
IV	International Economic Institutions International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD	12
V	World Trade Organisation (WTO): Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.	12
	Total	60

Self-study	Functions and Objectives of WTO – Agricultural Agreements
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Textbooks

1. Francis Cherunilam, 2017, *International Trade and Export Management* (21st Edition) Himalaya Publishing House, Mumbai -04.
2. Paul.R.Krugman and Maurice Obstfeld, 2017, *International Economics Theory and Policy* (8th Edition) Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.

Reference Books

1. Aryamala. T, 2021, *International Trade*, (1st Edition), Vijay Nicole Publisher, Chennai.
2. Avadhani, V.A. 2016, *International Financial Management*, (3rd Edition) Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, 2023, *International Business*, (1st Edition) Kalyani Publications, New Delhi.
4. Sankaran.S, 2005, *International Trade*, (1st Edition) Margham Publication, Chennai.
5. Gupta. C. B, 2020, *International Business*, (13th Edition) S Chand Publishing, New Delhi.

Web Resources

1. <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
2. <https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644>
3. https://www.wto.org/english/thewto_e/countries_e/india_e.htm
4. https://backup.pondiuni.edu.in/storage/dde/downloads/ibiv_ftp.pdf
5. <http://www.sze.hu/~gjudit/Exportszerzodesek/Handbook%20of%20international%20trade.pdf>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2	2	2	2	2	2	2	2
CO2	2	2	2	2	2	3	3	2	2	2	2	2
CO3	2	2	2	2	2	3	3	2	2	2	2	2
CO4	2	2	2	2	2	2	2	2	2	2	2	2
CO5	2	2	2	2	2	2	2	2	2	2	2	2
TOTAL	10	10	10	10	10	10	10	10	10	10	10	10
AVERAGE	2	2	2	2	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER III
SKILL ENHANCEMENT COURSE SEC II: FUNDAMENTALS OF BUSINESS
ECONOMICS

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233SE1	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should study commerce in XII Standard.

Learning Objectives

1. To help the students understand the basic concepts of business economics.
2. To give an in depth knowledge on various aspects of economics.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the basic concepts of business economics	K1
2.	classify different types of demand prevailing in the market	K2
3.	gain knowledge on consumer behavior and consumer surplus	K4
4.	analyze the peculiarities of factors of production and the economies and diseconomies of scale	K3
5.	identify the phases of business cycle	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Introduction to Business Economics Business Economics - Nature and scope - Relationship of business economics and other disciplines - Role and responsibilities of business economists – Economic concepts in Business Applications.	6
II	Demand Analysis Features - Demand schedule - Determinants of demand - Law of demand – Exception to the law of demand - expansion or contraction of demand - Types of demand.	6
III	Elasticity of Demand Importance – Types: Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand - Determinants of price elasticity of demand	6
IV	Demand Forecasting Demand Forecasting: Objectives - Types – Requirements for Demand forecasting-features of good forecasting – Methods of demand forecasting.	6
V	Business Cycle Introduction – Characteristics of a Business Cycle –Phases of Business Cycle – Causes of Business Cycle – Effects – Measures to minimize the effects of Business Cycle	6
	Total	30

Self-study	Business Cycle
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Textbooks:

1. Pazhani, K. 2022. *Business Economics*. (2nd Edition). Nagercoil: JP Publications.
2. Aryamala, T. 2014. *Business Economics* (4th Edition). Chennai: Vijay Nicole Imprints Private Limited.

Reference Books:

1. Sankaran, S. 2013. *Business Economics*. (4th Edition). Chennai: Margham Publications.
2. Varshney, R.L. & Maheswari, K.L. 1998. *Managerial Economics*. (4th Edition). New Delhi: Sultan Chand and Sons.
3. Mankar, V.G. 1996. *Business Economics*. (2nd Edition). Mumbai: Himalaya Publishing House.
4. Dwivedi, D.N. 2009. *Essentials of Business Economics*. (3rd Edition). Chennai: Vikas Publishing House Pvt. Ltd.
5. Jothi Sivagnanam.K, Srinivasan.R, 2010. *Business Economics*, (1st Edition) Tata McGraw Hill Education Private Limited, New Delhi

Web resources

1. <https://online.hbs.edu/blog/post/important-economic-concepts>
2. <https://www.investopedia.com/terms/p/priceelasticity.asp>
3. <https://www.taxmann.com/post/blog/business-cycle-deciphering-the-phases-causes-and-impacts-for-informed-decision-making>
4. <https://www.taxmann.com/post/blog/law-of-demand-elasticity-of-demand>
5. <https://redstagfulfillment.com/what-is-demand-forecasting/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	2	3	2	2	3	3	3
CO2	3	2	3	3	3	2	2	2	2	3	3	2
CO3	3	2	3	3	3	2	2	3	3	3	3	3
CO4	2	2	3	3	3	2	2	2	3	2	3	2
CO5	3	2	3	3	3	2	2	3	3	3	3	2
TOTAL	13	10	15	15	15	10	11	12	13	14	15	12
AVERAGE	2.6	2	3	3	3	2	2.2	2.4	2.6	2.8	3	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER III / IV
SKILL ENHANCEMENT COURSE SEC IV: DIGITAL FLUENCY

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG23CSE2	2	-	-	-	2	2	30	50	50	100

Pre-requisite: Basic computer knowledge

Learning Objectives:

1. To provide a comprehensive suite of productivity tools that enhance efficiency
2. To build essential soft skills that are needed for professional success.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	work with text, themes and styles	K1
2	produce a mail merge	K2
3	secure information in an Excel workbook	K2
4	perform documentation and presentation skills	K2, K3
5	add special effects to slide transitions	K3

K1 - Remember; K2 - Understand; K3 – Apply

Units	Contents	No. of Hours
I	Microsoft Word 2010: Starting Word 2010 - Understanding the Word Program Screen - Giving Commands in Word - Using Command Shortcuts – Document: Creating - Opening - Previewing - Printing and Saving. Getting Started with Documents: Entering and Deleting Text - Navigating through a Document - Viewing a Document. Working with and Editing Text: Spell Check and Grammar Check-Finding and Replacing Text - Inserting Symbols and Special Characters – Copying, Moving, and Pasting Text.	6
II	Formatting Characters and Paragraphs: Changing Font Type, Font Size, Font Color, Font Styles and Effects, Text Case, Creating Lists, Paragraph Alignment, Paragraph Borders and Shadings, Spacing between Paragraphs and Lines. Formatting the Page: Adjusting Margins, Page Orientation and Size, Columns and Ordering, Headers and Footers, Page Numbering. Working with Shapes, Pictures and SmartArt: Inserting Clip Art, Pictures and Graphics File, Resize Graphics, Removing Picture's Background, Text Boxes, Smart Art, Applying Special Effects. Working with Tables: Create Table, Add and delete Row or Column, Apply Table Style - Working with Mailings.	6
III	Microsoft Excel 2010: Creating Workbooks and Entering Data: Creating and Saving a New Workbook - Navigating the Excel Interface, Worksheets, and Workbooks - Entering Data in Worksheets - Inserting, Deleting, and Rearranging Worksheets. Formatting Worksheets: Inserting and Deleting Rows, Columns and Cells - Formatting Cells and Ranges - Printing your Excel Worksheets and Workbooks. Crunching Numbers with Formulas and Functions: Difference between Formulae and Functions - Applying Functions. Creating Powerful and Persuasive Charts: Creating, Laying Out, and Formatting a Chart.	6
IV	Microsoft PowerPoint 2010: Creating a Presentation - Changing the Slide Size and Orientation - Navigating the PowerPoint Window - Add content to a Slide - Adding, Deleting, and Rearranging Slides - Using views to work on Presentation. Creating Clear and Compelling Slides: Planning the Slides in Presentation - Choosing Slide Layouts to Suit the Contents - Adding Tables, SmartArt, Charts, Pictures, Movies,	6

	Sounds, Transitions and Animations - Slideshow.	
V	Digital Platforms: Graphic Design Platform: Canva - Logo Making, Invitation Designing. E-learning Platform: Virtual Meet – Technical Requirements, Scheduling Meetings, Sharing Presentations, Recording the Meetings. Online Forms: Creating Questionnaire, Publishing Questionnaire, Analyzing the Responses, Downloading the Response to Spreadsheet.	6
	Total	30

Self-study	Parts of a computer and their functions
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Textbook

Anto Hepzie Bai J. & Divya Merry Malar J., 2024, Digital Fluency, Nanjil Publications, Nagercoil.

Reference Books

1. Steve Schwartz, 2017, *Microsoft Office 2010 for Windows*, Peachpit Press.
2. Ramesh Bangia, 2015, *Learning Microsoft Office 2010*, Khanna Book Publishing Company.
3. Bittu Kumar, 2018, *Mastering MS Office*, V & S Publishers.
4. James Bernstein, 2020, *Google Meet Made Easy*, e-book, Amazon.
5. Zeldman, Jeffrey, 2005, *Web Standards Design Guide*, Charles River Media.

Web Resources

1. <https://www.youtube.com/watch?v=oocieLn6umo>
2. https://www.youtube.com/watch?v=pPSwbK4_GdY
3. <https://www.youtube.com/watch?v=DKAiSDhU4To>
4. <https://www.youtube.com/watch?v=sbeyPahs-ng>
5. <https://www.youtube.com/watch?v=fACEzzmXeIY>

SEMESTER III
SPECIFIC VALUE-ADDED COURSE: PRINCIPLES OF INSURANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233V01	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should have basic knowledge about Commerce

Learning Objectives:

1. To develop an understanding of the important banking concepts.
2. To impart to the students the elementary knowledge of concept, procedures and principles of insurance

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the Features of insurance contract	K1
2	analyse the role of LIC in National Economy	K2
3	understand Procedures for taking life policy	K3
4	evaluate the functions of Reserve Banks	K5
5	practice modern banking techniques in business and personal life	K4

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Introduction Origin of insurance Definition -Functions of insurance Primary and secondary - Features of insurance contract - Principles of insurance-Risk-Meaning - Classification - Methods of handling risks - Kinds of insurance.	6
II	Life Insurance Contract LIC- Aims Role of LIC in National Economy - Life insurance - Meaning - Definition - Nature - Advantages - Types of life assurance Insurance Vs Assurance.	6
III	Procedures and IRDA Procedures for taking life policy- Policy conditions Insurance sectors reforms Insurance Regulatory Development Authority - Meaning - Constitution objectives- Duties and powers of IRDA.	6
IV	General Insurance Marine insurance- Meaning- Types of marine insurance policies -Clauses - Principles Marine losses- Fire Insurance: meaning- Kinds of fire policy- Procedure for obtaining fire policy - Settlement of claims under fire policy - Miscellaneous insurance.	6
V	Miscellaneous Insurance Personal accident insurance -Property insurance- Motor vehicle insurance- Health insurance- Cattle insurance- Engineering insurance - Public liability insurance.	6
	Total	30

Self-study	General Insurance
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Textbooks

1. Dhiliphan Kumar.M, 2022, *Principles of Insurance*, (3rd Edition) Charulatha Publications.
2. Rejda, George E., & McNamara, Michael J. 2020. *Principles of Risk Management and*

Insurance (14th Edition). Pearson.

Reference Books

1. Doherty, Neil A., & Doherty, James. 2000. *The Foundations of Risk Management and Insurance*. (1st Edition) J. Wiley.
2. Vaughan, Emmett J., & Vaughan, Therese M. 2018. *Fundamentals of Risk and Insurance* (12th Edition). John Wiley & Sons.
3. Hoyt, Robert E., & Liebenberg, Andre P., 2011, *Foundations of Insurance Economics: Readings in Economics and Finance*. (2nd Edition), Springer.
4. Grace, Martin F., Klein, Robert W., & Phillips, Richard D, 2001, *Risk Management and Insurance*. (10th Edition) McGraw-Hill/Irwin.
5. Trieschmann, James S., Hoyt, Robert E., & Sommer, David W, 2016, *Risk Management and Insurance* (2nd Edition). McGraw-Hill Education.

Web Resource:

1. <https://byjus.com/govt-exams/principles-of-insurance/>
2. <https://kamarajcollege.ac.in/wp-content/uploads/Core-Principles-of-Insurance.pdf>
3. <https://www.fimt-ggsipu.org/study/bcom314.pdf>
4. https://www.researchgate.net/publication/375661699_Book_-_Principles_of_Insurance
5. <https://www.insuranceinstituteofindia.com/downloads/Forms/III/Important%20Notice/New%20Syllabus.pdf>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	3	3	2	3	3	3	3
CO2	2	2	3	3	3	3	3	2	3	3	3	3
CO3	2	2	3	3	3	3	3	2	3	3	3	3
CO4	2	2	3	3	3	3	3	3	3	3	3	3
CO5	2	2	3	3	3	3	3	3	3	3	3	3
TOTAL	10	10	15	15	15	15	15	12	15	15	15	15
AVERAGE	2	2	3	3	3	3	3	2.4	3	3	3	3

3 – Strong, 2- Medium, 1- Low

SEMESTER III
SPECIFIC VALUE-ADDED COURSE: ECONOMICS OF TOURISM

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233V02	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should have basic knowledge on tourism.

Learning Objectives

1. To give an awareness on tourism.
2. To give an insight in to tourism industry.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the basic components of tourism	K2
2.	signify the rapid growth of of domestic and international tourism	K1
3.	identify the economic impact of tourism.	K4
4.	examine the development of early development of transportation system.	K3
5.	determine the purpose and objectives of tourism marketing.	K5

K1 - Remember; **K2** - Understand; **K3**– Apply; **K4**–Analyse; **K5** – Evaluate;

Units	Contents	No. of Hours
I	Tourism Definition-Origin and growth- Types- Forms Basic Components.	6
II	Economics of Tourism Importance- Causes for rapid growth – Domestic, International tourism.	6
III	Tourism Industry Economic dimension-W.T.O-Conference- Manila Declaration- Economic impact and significance of tourism- Economic multiplier- Tourism employment multiplier.	6
IV	Transportation Development of early transportation system- Railways, Road ways, waterways and airways- Accommodation- Types- Organisation & Management-Travel Agency- Travel Documents.	6
V	Tourism Marketing Significance, purpose and objectives- Tourism marketing in developed countries in India- Environmental impact of tourism.	6
	Total	30

Self-study	Types of Tourism
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Textbooks

1. Vairamani.K and Madhubuti, 2006, *Economic of Tourism* (1st Edition), Himalaya Publishing House, Mumbai
2. Anil.G.S.2019, *Digital and Social Media Marketing*, (2nd Edition) Himalaya Publishing House, Mumbai

Reference Books

1. Sivaramamurthi, 2003.*Economics of Tourism*, Indian Sculpture, Bombay,
2. Srinivasan, K.R. 1998, *Temples of south India*, New Delhi.
3. Sivaramamurthi, C. 1977, *Amaravathi sculptures*, Government Museum, Chennai.
4. Srinivasan, K.R.2013, *Cave Temples of the pallavas, Archaeological survey of India*,(1st Edition) Percy Brown, Indian Architecture. New Delhi

5. Rictchie, J.R. Brent , 2010. *Travel Tourism and Hospitality* ,(3rd Edition) Research Publishers, New Delhi.

Web Resources

1. <https://hdl.loc.gov/loc.gdc/cip.2020031781>
2. <https://guides.loc.gov/tourism-and-travel/internet>
3. <https://www.wix.com/blog/travel-and-tourism-websites>
4. <https://www.probytes.net/blog/best-tourism-websites-in-india>
5. <https://www.webfx.com/industries/tourism-hospitality/tourism/website-examples/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	3	2	3	2	2
CO2	3	2	3	3	2	2	2	3	2	3	2	2
CO3	3	2	3	3	2	2	2	3	2	3	2	2
CO4	3	2	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	14	11	10	10	15	10	15	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER III**SPECIFIC VALUE-ADDED COURSE: CREATION OF FLYER AND BROCHURE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233V03	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should have basic knowledge on Computer.

Learning Objectives

1. To equip students with the knowledge and skills needed to create effective and visually appealing brochures for various purposes.
2. To integrate knowledge with practice for using software tools to produce quality brochures.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	understand the purpose and importance of brochures in communication and marketing.	K1
2.	learn design principles and elements applicable to brochure design.	K2
3.	develop proficiency in using graphic design software for creating brochures.	K3
4.	explore effective layout techniques to organize content in brochures.	K4
5.	practice critical thinking and creativity in designing brochures tailored to specific audiences and purposes.	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Introduction to Brochure Design Overview of brochure types and purposes - Importance of effective brochure design	6
II	Design Principles and Elements Understanding layout, balance, contrast, and alignment - Introduction to grids and their application in brochure design - Principles of visual hierarchy	6
III	Typography in Brochure Design Basics of typography: fonts, typefaces, and type styles - Typography principles for readability and aesthetics - Pairing fonts effectively in brochure design	6
IV	Graphic Design Software Tools Introduction to graphic design software (e.g., Adobe InDesign, Canva) - Hands-on practice in creating brochures using software tools - Tips and tricks for efficient workflow	6
V	Illustrations in brochures Incorporating images and icons - Best practices for image selection and manipulation - Copyright considerations for using visual content	6
	Total	30

Self Study	Introduction to graphic design
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Textbooks:

1. Watson-Guptill, 2000, *Flyer Designs of the American Rave Scene*, The Earth Program Neil Strauss (Introduction), ISBN 0-8230-4751-2, ISBN 978-0-8230-4751-2.

2. Apoorva Palkar and Amit Jadhav, 2015, *Internet Age-Marketing With Social Media*, (1st Edition), Himalaya Publishing House, Chennai

Reference Book :

1. Forlag Nippan/Biblios, 2001, *Event Flyer Graphics*, ISBN 3-910052-75-4
2. Chan, Deborah and Herero, Carmen ,2010, *Using Film to Teach Languages*, Manchester, Cornerhouse.
3. Elizabeth Stinson, Wired ,2016, *IBM's Got A Plan To Bring Design Thinking To Big Business*
4. Forrester Study ,2018, "The Total Economic Impact TM Of IBM's Design Thinking Practice: How IBM Drives Client Value And Measurable Outcomes With Its Design Thinking Framework.
5. Jim Krause, 2012, *A Comprehensive Guide for Exploring Design Directions*, Adams Media publishers.

Web Resource:

1. <https://www.authentic happiness.sas.upenn.edu/learn/creativity>
2. <https://www.abacademies.org/articles/role-of-creative-thinking-as-an-imperative-tool-in-communication-at-workplace-7438.html>
3. <https://truscribe.com/embracing-creativity-in-business-communication/>
4. <https://filmindustry.network/short-films-become-most-important-communication-tool/14005>
5. <https://www.yumpu.com/en/document/read/39725802/oral-presentations>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2	2	2	3	3	3	2	2
CO2	3	3	2	3	3	2	2	3	2	3	2	2
CO3	3	3	2	3	3	2	2	3	3	3	3	3
CO4	3	3	2	3	2	2	2	2	2	3	3	2
CO5	3	3	2	3	3	2	2	3	2	3	3	3
TOTAL	15	15	11	15	13	10	10	14	12	15	13	12
AVERAGE	3	3	2.2	3	2.6	2	2	2.8	2.4	3	2.6	2.4

3 – Strong, 2- Medium, 1- Low

SEMESTER III
SPECIFIC VALUE-ADDED COURSE: INTRODUCTION TO GOODS AND SERVICE TAX

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233V04	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should have basic knowledge in GST.

Learning Objectives:

1. To enable the students to understand the basic GST Act in India.
2. To provide students with acknowledge of principles and provisions of GST.

Course Outcomes

On the successful completion of the course, student will be able to:

1.	understand the concept of GST, its benefits, limitations and process of implementation.	K1 & K3
2.	remember the transactions covered under GST, the models and structure of GST	K2 & K4
3.	analyse the procedure for registration, amendment, and cancellation of registration.	K3 & K4
4.	evaluate the forms, place and time , taxable and non-taxable supply	K4& K5
5.	analyse the value of Goods and Services	K3 & K4

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate;

Units	Contents	No. of Hours
I	Introduction to GST Meaning of GST - Scope of GST - Objectives - Features – Limitation of VAT – Need for tax reforms- Process of introduction of GST	6
II	Principles of GST GST: Principles – Comprehensive structure of GST model in India: Single, Dual GST – Transactions covered under GST.	6
III	Registration Registration under GST- Persons required to obtain Registration - Time limitation for Registration - Procedure and process of Registration - Amendment of registration - Cancellation of Registration.	6
IV	Supply Supply: Meaning and scope - Forms of supply - Taxable supply - Non taxable supply- Place of supply- Time of supply.	6
V	Valuation of Goods and Services Valuation of Goods and Services: Transaction value - Methods of determination of value - GST rate structure.	6
	Total	30

Self-study	GST Principles
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Textbooks

1. Gupta, S.S. 2023. *GST Law and Practice*, (14th Edition), Law Point Publications, Kolkata.
2. Mehrotra H.C.Agarwal &V.P.2016.*Goods and Services Tax* (58th Edition).Sahitya Bhawan Publications, Agra

Reference Books

1. Agnihotri. V.K, 2017, *The Central Goods and Services Tax Act*, Hand Book, Authority, Ministry of Law and Justice.

2. Pravendra Rana, C.A., Lavine, C.A. & Goyal, A, 2017, Commercial's GST, Commercial Law Publishers Pvt. Ltd. New Delhi.
3. Datey, V.S. 2017, *A Complete Guide to New Model GST Law*.
4. Vishal Saraogi, C.A. 2017, *GST, Law, Practice and Procedure*, Law Point Publications, Kolkata
5. Motlani&Jatin Sehgal 2024, *GST Manual*,

Web Resources

1. <https://cbic-gst.gov.in/>
2. <https://blog.saginfotech.com/top-gst-informational-resources>
3. <https://y20india.in/gst-portal-guide/>
4. <https://www.gst.gov.in/>
5. https://tax.feedspot.com/gst_blogs/

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
TOTAL	15	15	15	10	15	10	10	10	15	10	10	15
AVERAGE	3	3	3	2	3	2	2	2	3	2	2	3

3 – Strong, 2- Medium, 1- Low

SEMESTER III
SPECIFIC VALUE-ADDED COURSE: CREATIVE ADVERTISING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233V05	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Students should know the basic knowledge of creative advertising.

Learning Objectives:

1. To expose the students to the use of creativity in advertising.
2. To help the students to understand the process of creating an advertisement.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand advertising Principles and Structure of an Advertising agency.	K2
2.	apply in a variety of styles and Attractive Elements in Advertising	K3
3.	develop creative thinking skills to generate innovative advertising concepts and ideas	K2
4.	analyse the implement and continually Designing Print Advertisement.	K4
5.	analyse media channels, plan advertising placements, negotiate with media vendors, and evaluate media performance	K1

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse

Units	Contents	No. of Hours
I	Advertising Meaning and Definition of Advertising –Types - Functions – Benefits – Social, Ethical and Legal Issues - Recent Trends in Advertising – Advertising Agency – Types – Structure of an Advertising Agency.	6
II	Advertising Planning Communication Process – Exposure and Familiarity Model – Response Hierarchy Model — Attractive Elements in Advertising- Advertising Target Audience -Understanding Audience.	6
III	Creative Advertising Creativity in Advertising– Creative Process- Creative Thinking – Lateral thinking techniques- Big idea- Advertising Appeals- Selling style-Creative Strategies- Copy Platform- Copy Writing -Print Copy Elements-	6
IV	Advertising Production: Designing Print Advertisement Choosing a Format – Designing a Page – Working with Visuals– Typography and Copy Testing – Print Advertisement Production Process- Thumbnails to Machine Ready Copy- Television Commercials	6
V	Electronic Media Types of media –Print- Television –Radio- Electronic and Internet- Outdoor Publicity - Direct Mail and Other Social Media -Q R Code - Pros and Cons of Each Medium–Time frame-Media Vehicle – Media Planning-Media Principles and Strategies.	6
	Total	30

Self-study	Choosing a format
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Textbooks:

1. Belch E.George, Belch A. Michael, 2007, *Advertising and Promotion -An Integrated Marketing Communications Perspective* (6th Edition) , Tata McGraw Hill ,New Delhi,
2. Kazmi SHH, Batra Satish K, 2008, *Advertising and Sales Promotion*, (3rd Edition), Excel Books, New Delhi,

Reference Books:

1. Bovee Courtland LThill John V.,Dovel George P. and Wood Marian Burk, 1995, *Advertising Excellence*, (1st Edition) McGraw – Hill, New York,
2. Jerkins Frank, Yadin Daniel, 2009, *Advertising*, (4th Edition), Pearson Education, New Delhi,
3. Gupta C.B, 2008, *Advertising and Personal Selling*, (2nd Edition), Sultan Chand and Sons, New Delhi,
4. Gupta S.L., Ratna V.V., 2011, *Advertising and Sales Promotion Management*, (1st Edition) ,Sultan Chand and Sons, New Delhi,
5. Saravanavel and Sumathi, 2010, *Advertising and Salesmanship*, (2nd Edition), Margham Publications, Chennai,

Web Resources:

1. https://www.google.com/search?q=creative+advertising&sca_esv=883983b3b9cb61ac&ei=H70PZri5NIqj4-EPwPqTuAo&ved=0ahUKEwj4xL282qqFAxWK0TgGHUD9BKcQ4dUDCBA&uact=5
2. <https://www.pinterest.com/appletoncreative/creative-advertisements/>
3. <https://www.marketing91.com/creative-advertising/>
4. <https://unbounce.com/campaign-strategy/creative-advertising/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	1	1	2	3	3	3	3	2	2	3	3
CO2	3	1	2	2	3	3	3	3	2	2	3	3
CO3	3	1	2	2	3	3	3	3	1	2	3	3
CO4	3	1	1	2	2	3	3	3	1	2	3	3
CO5	3	1	1	2	2	3	3	3	1	2	3	3
TOTAL	15	5	7	10	13	15	15	15	7	10	5	15
AVERAGE	3	1	1.4	2	2.6	3	3	3	1.4	2	1	3

3 – Strong, 2- Medium, 1- Low

SEMESTER III
SPECIFIC VALUE-ADDED COURSE: KNOWLEDGE MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233V06	2	-	-	-	1	2	30	25	75	100

Pre-requisite: Foundational understanding of Management

Learning Objectives

1. To learn the meaning of Knowledge Management knowledge management lifecycle and the types of knowledge
2. To capture and using interview as a tool to knowledge capture

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understanding over view knowledge management in detail	K1, K2
2.	application of learning in solving challenges in building the knowledgemanagement system	K3, K4
3.	understanding the knowledge management life cycle	K2, K3
4.	apply the key concepts of knowledge creation	K3
5.	understanding about the tools for knowledge capturing	K2, K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Knowledge Management Knowledge Organisation – What Knowledge Management is notabout? Why Knowledge Management? – The Drivers – How it came about? – Key Challenges.	6
II	Knowledge Intelligence Experience – Common Sense – Cognition and Knowledge Management –Data – Information – Knowledge – Characteristics of Knowledge.	6
III	Challenges in building Knowledge Management Challenges in building Knowledge Management systems – Conventional Vs Knowledge Management system Life Cycle.	6
IV	Knowledge Creation Nonaka's Model of Knowledge Creation & Transformation.	6
V	Knowledge Capture Knowledge Capture – Evaluating the Expert – Developing a Relationshipwith Experts.	6
	Total	30

Self-study	Knowledge Creation
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Textbooks:

1. Elias M Awad & Hassan Ghaziri, 2004. Knowledge Management, (1st Edition) Pearson Publications
2. Natarajan.M, 2015, Knowledge Management Challenges and Applications,(Edition) Himalaya Publication, Mumbai.

Reference Books

1. Brent N Hunter, 2004. *The Power of KM: Harnessing the Extraordinary Value of Knowledge Management*, (1st Edition) Spirit Rising Productions.

2. Donald Hislop, 2018, *Knowledge Management in Organizations: A Critical Introduction*, (1st Edition) Oxford University Press, USA
3. Kimiz Dalkir, Taylor & Francis, 2013. *Knowledge Management in Theory and Practice*, (2nd Edition) Linacre House, Jordan Hill.
4. Todd R. Groff and Thomas P Jones, 2012, *Introduction to Knowledge Management*, (2nd Edition) Butterworth Heineman Publications U.S.A
5. Thomas H. Davenport, 1998. *Working Knowledge: How Organizations Manage What They Know*, Harvard, (1st Edition) Business School Press

Web Resources:

1. <http://www.universityofcalicut.info/syl/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination/21392>
4. <https://accountlearning.com/basic-functions-modern-office/>
5. <https://records.princeton.edu/records-management-manual/records-management-concepts-definitions>

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

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	3	3	3	1	1	3	3	3
CO2	2	2	3	3	3	3	3	1	1	3	3	3
CO3	2	2	3	3	3	3	3	1	1	3	3	3
CO4	2	2	3	3	3	3	3	1	1	3	3	3
CO5	2	2	3	3	3	3	3	1	1	3	3	3
Total	10	10	15	15	15	15	15	5	5	15	15	15
Average	2	2	3	3	3	3	3	1	1	3	3	3

3 – Strong, 2- Medium, 1- Low

SEMESTER III / V**SELF-LEARNING COURSE: INTERNET AGE-MARKETING WITH SOCIAL MEDIA**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233SL1/ AU235SL1	-	-	-	-	1	-	-	25	75	100

Pre-requisite: Students should have basic knowledge about traditional marketing

Learning Objectives

1. To give an awareness on social media marketing.
2. To give an insight in to social media marketing tools.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concepts of social media marketing	K2
2.	signify the 4 P's and social media	K1
3.	identify the social media marketing strategy	K4
4.	examine the functioning of social media marketing tools	K3
5.	determine the concept of present and future of social media	K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents
I	Fundamentals of Marketing with New Age Media Network and the Social Media- Social Media Marketing-Social Media Marketing Requires Careful Study, Strategy and Deployment of the 4 P's-Minding the P's and the Companies in a Social Media World
II	Social Media World Evolution of Technology – Internet and Social Media- The Indian Story
III	Social Media Marketing Strategy Past and Present-Overview-Information-Nuts and Bolts
IV	Social Media Marketing Tools Blogging- Social Networking-Widgets- Articles- Social Bookmarking
V	Social Media Present and Future Desire-Destiny-Fortune-Fate-Social media future- Paid Vs Organic

Textbooks:

1. Apoorva Palkar, Amit Jadhav, 2015, *Internet Age – Marketing with Social Media* (1st Edition), Himalaya Publishing House, Mumbai
2. Anil.G.S.2019, *Digital and Social Media Marketing*- Himalaya Publishing House, Mumbai.

Reference Books :

1. Puneet Singh Bhatia, 2019. *Fundamentals of Digital Marketing*, (2nd Edition) ,Pearson Education Pvt Ltd, Noida.
2. Ryan Deiss & Russ Henneberry, 2017. *Digital Marketing*, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, 2014.*Digital Marketing - A Practical Approach*, Routledge,London.
4. Simon Kingsnorth,2022, *Digital Marketing Strategy, An Integrated approach to Online Marketing*, Kogan Page Ltd. United Kingdom.
5. Maity Moutusy,2022. *Digital Marketing*” (2nd Edition), Oxford University Press, London..

Web Resources:

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching->

tips/educational-technologies/all/gamification-and-game-based-learning

3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>
4. https://library.uniteddiversity.coop/Media_and_Free_Culture/The_Social_Media_Marketing_Book.pdf
5. <https://download.booksdrive.org/download-book/?d1m-dp-dl=25951>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2	2	2	3	2	3	2	2
CO2	3	2	3	3	2	2	2	3	2	3	2	2
CO3	3	2	3	3	2	2	2	3	2	3	2	2
CO4	3	2	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	3	2	2	2	3	2	3	2	2
TOTAL	15	10	13	14	11	10	10	15	10	15	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER IV
CORE COURSE VII: CORPORATE ACCOUNTING II

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234CC1	5	-	-	-	5	5	75	25	75	100

Pre-requisite: Should have studied Financial Accounting in I Year

Learning Objectives:

1. To know the types of amalgamation and gain an understanding about reconstruction
2. To understand the legal requirements of financial accounts, have an insight on modes of winding up of a company

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the accounting treatment of amalgamation, absorption and external reconstruction	K1
2.	apply and alter the share capital and internal reconstruction	K4
3.	do the accounting procedure of non-performing assets	K3
4.	give the consolidated accounts of holding companies	K2 & K4
5.	prepare liquidator's final statements	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).	15
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.	15
III	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
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation 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 Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator's Final Statement of Accounts.	15
	Total	75

Self-study	Preparation of Consolidated Balance Sheet
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Textbooks:

1. Raman.K.S, and Arulanandam.M.A , 2016, *Advanced Accountancy*, Vol. II,(6th Edition) Himalaya Publishing House, Mumbai.
2. Reddy.T.S and Murthy.A, 1999,*Corporate Accounting II*, (2nd Edition)Margham Publishers, Chennai

Reference Books:

1. Jain S.P. and Narang N.L., 2015, *Advanced Accounting* Vol I, (19th Edition) Kalyani Publication, New Delhi.
2. Gupta.R.L, and Radha Swamy.M, 2015, *Advanced Accounts* Vol I, (2nd Edition) Sultan Chand, New Delhi.
3. M.C. Shukla and T.S. Grewal, 2016, *Advanced Accounts* Vol.II, (19th Edition) S Chand & Sons, New Delhi.
4. Anil kumar, Rajesh Kumar, 2017, *Advanced Corporate Accounting*, (2017th Edition) Himalaya Publishing house, Mumbai
5. Shukla.M.C, 2016, *Advanced Accounting*, (19th Edition) S.Chand, New Delhi

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>
4. [https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/6/_UG_B.Com_Commerce%20\(English\)_10262_Corporate%20Accounting_1796.pdf](https://mis.alagappauniversity.ac.in/siteAdmin/ddeadmin/uploads/6/_UG_B.Com_Commerce%20(English)_10262_Corporate%20Accounting_1796.pdf)
5. [https://www.sultanchandandsons.com/images/BookImages/Chapters/590_P3%20TC%201052%20Booklet%20\(2\).pdf](https://www.sultanchandandsons.com/images/BookImages/Chapters/590_P3%20TC%201052%20Booklet%20(2).pdf)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	3	2	2	2	2
CO2	3	2	3	2	3			3	2	2	2	2
CO3	3	2	3	2	3	2	2	3	2	2	2	2
CO4	3	2	3	2	2	2	2	3	2	2	2	2
CO5	3	2	3	2	2	2	2	3	2	2	2	2
TOTAL	15	10	15	10	12	10	10	15	10	10	10	10
AVERAGE	3	2	3	2	2.4	2	2	3	2	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER IV
CORE COURSE VIII: BUSINESS MATHEMATICS & STATISTICS

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234CC2	5	-	-	-	4	5	75	25	75	100

Pre-requisite: Should have basic knowledge on Mathematics.

Learning Objectives:

1. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
2. To familiarise with the measures of central tendency

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the basics of ratio, proportion, indices and logarithm	K1
2.	remember with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K2
3.	apply the various measures of central tendency	K3
4.	analyse the correlation and regression co-efficient.	K4
5.	apply the problems on time series analysis	K3 & K5

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	15
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	15
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.	15
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	15
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.	15
	Total	75

Self-study	Time Series Analysis
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Textbooks:

1. Vittal,P.R, 2012,*Business Mathematics & Statistics*, (6th Edition) Margham Publications, Chennai
2. Ranganath.G.K,Sampangiram.C.S and Rajaram.Y, 2019,*Business Mathematics*, (1st Edition) Himalaya Publishing House

Reference Books:

1. Gupta.B.N,2014, *Business Mathematics & Statistics*, (1st Edition)Shashibhawan publishing

house, Chennai

2. Asim Kumar Manna, 2018, *Business Mathematics & Statistics*, (1st Edition) McGraw hill education, Noida
3. Rayarikar.A.V and Dixit.P.G, 2013, *Business Mathematics & Statistics*, (2nd Edition) Nirali Prakashan Publishing, Pune
4. achdeva.S, 2020, *Business Mathematics & Statistics*, (2nd Edition) Lakshmi Narain Agarwal, Agra
5. Raman.B, 2018, *Corporate Accounting*, , (2nd Edition) Taxmann, New Delhi

Web Resources:

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>
4. <https://www.vedantu.com/commerce/karl-pearson-coefficient-of-correlation>
5. <https://mathalino.com/reviewer/algebra/arithmetric-geometric-and-harmonic-progressions>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	3	2	2	3	2
CO2	3	2	3	2	3	2	2	3	2	2	2	3
CO3	3	2	3	2	3	2	2	3	2	2	3	3
CO4	3	2	3	2	2	2	2	3	2	2	3	2
CO5	3	2	3	2	2	2	2	3	2	2	2	3
TOTAL	15	10	15	10	12	10	10	15	10	10	13	13
AVERAGE	3	2	3	2	2.4	2	2	3	2	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER IV
ELECTIVE COURSE IV: E-COMMERCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234EC1	4	-	-	-	3	4	60	25	75	100

Pre-requisite: Should have basic knowledge on Commerce

Learning Objectives:

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the role and features of world wide web	K1
2	understand the Benefits and model of e-tailing	K2
3	use the web enabled services	K3
4	tackle the threats in internet security system	K3 & K4
5	know about the Ethical principles Privacy and Information Rights	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** – Analyse ;**K5** - Evaluate

Units	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 of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	12
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 E-retailing, Models of E-retailing, Features of E-retailing.	12
III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	12
IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12
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, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	Total	60

Self-study	Types of E- Commerce; The World Wide Web, The Internet and the Web: Features
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Textbooks:

1. Kenneth C. Laudon, 2009, *E-Commerce: Business Technology*, (4th Edition) Pearson Education Limited, New Delhi
2. Joseph.S.J, 2015, *E-Commerce: an Indian perspective*, (5th Edition) PHI Learning Pvt. Ltd., New Delhi

Reference Books:

1. David Whitley, 2017, *E-Commerce-Strategy, Technologies & Applications*, (2nd Edition) TMI, McGraw-Hill, London
2. Kamlesh K. Bajaj, 2013, *E-Commerce- The cutting edge of business*, (1st Edition) TMH, McGraw-Hill, Noida
3. Clarke.W, 2020, *E-Commerce through ASP* (3rd Edition) BPB, Wrox Publisher, Mumbai
4. Agarwala, K.N. and Agarwala.D, 2000, *Business on the Net : What's and How's of E-Commerce*, (1st Edition) McMillan Publisher India Pvt. Ltd., Chennai.
5. Ravi Kalkota, 2002, *Frontiers of E-Commerce*, (1st Edition) TM, Pearson Education Limited, New Delhi

Web Resources:

1. <https://salientprocess.com/blog/role-of-ai-ecommerce/>
2. <https://www.investopedia.com/terms/e/ecommerce.asp>
3. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/>
4. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>
5. <https://www.eurodns.com/blog/ways-to-collect-customer-data-for-your-ecommerce>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	2	3	3	2	3	3
CO2	3	2	2	2	3	2	2	3	3	2	3	2
CO3	3	2	3	2	3	2	2	3	3	2	3	3
CO4	3	2	2	2	3	2	2	3	3	2	3	3
CO5	3	2	3	2	3	2	2	3	3	2	3	2
TOTAL	15	10	13	10	15	10	10	15	15	10	15	13
AVERAGE	3	2	2.6	2	3	2	2	3	3	2	3	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER III / IV
SKILL ENHANCEMENT COURSE SEC III: FITNESS FOR WELLBEING

Course Code	L	T	P	S	Credits	Total Hours	Marks		
							CIA	External	Total
UG23CSE1	1	-	1	-	2	30	25	75	100

Pre-requisites: Basic understanding of health and wellness concepts

Learning Objectives

1. To understand the interconnectedness of physical, mental, and social aspects of well-being, and recognize the importance of physical fitness in achieving holistic health.
2. To develop proficiency in mindfulness techniques, yoga practices, nutritional awareness, and personal hygiene practices to promote overall wellness and healthy lifestyle.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	know physical, mental, and social aspects of health	K1
2	understand holistic health and the role of physical fitness.	K2
3	apply mindfulness and yoga for stress management and mental clarity.	K3
4	implement proper personal hygiene practices for cleanliness and disease prevention.	K3
5	evaluate and implement right nutritional choices.	K5

K1-Remember; K2-Understand; K3-Apply; K5-Evaluate

Unit	Contents	No. of Hours
I	Understanding Health and Physical Fitness Health – definition- holistic concept of well-being encompassing physical, mental, and social aspects. Physical fitness and its components- muscular strength- flexibility, and body composition. Benefits of Physical Activity- its impact on health and well-being.	6
II	Techniques of Mindfulness Mind – Mental frequency, analysis of thought, eradication of worries Breathing Exercises – types and its importance Mindfulness –pain management - techniques for practicing mindfulness - mindfulness and daily physical activities.	6
III	Foundations of Fitness Stretching techniques to improve flexibility. Yoga-Definition, yoga poses (asanas) for beginners, Sun Salutations (Surya Namaskar), Yoga Nidra – benefits of yoga nidra.	6
IV	Nutrition and Wellness Role of nutrition in fitness - macronutrients, micronutrients - mindful eating practices, balanced diet - consequences of overeating. Components of healthy food. Food ethics.	6
V	Personal Hygiene Practices Handwashing- techniques, timing, and importance, oral hygiene- brushing, flossing, and dental care, bathing and showering- proper techniques and frequency, hair care- washing, grooming, and maintaining cleanliness, maintaining personal hygiene, dangers of excessive cosmetic use.	6
	Total	30

Self-study	balance diet and basic exercises
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Textbook:

Bojaxa A. Rosy and Virgin Nithya Veena. V. 2024. *A Comprehensive Guide to Health, Fitness and Wellbeing*. JE Publications.

Reference Books:

1. Arul Raja Selvan S. R., 2022. *Yogasanam and Health Science*. Self publisher.
2. Vision for Wisdom. 2016. *Value Education*. The World Community Service Centre Vethathiri Publications.
3. WCSC – Vision for Wisdom. 2016. *Paper 1: Yoga and Empowerment*. Vazhga Valamudan Offset Printers Pvt Ltd 29, Nachiappa St, Erode.
4. Lachlan Sleight. 2023. *Stronger Together the Family's Guide to Fitness and Wellbeing*. Self Publisher.
5. William P. Morgan, Stephen E. Goldston. 2013. *Exercise And Mental Health*. Taylor & Francis.

Web Resources:

1. https://www.google.co.in/books/edition/Psychology_of_Health_and_Fitness/1lYOAwwAABAJ?hl=en&gbpv=1&dq=fitness+for+wellbeing&printsec=frontcover
2. https://www.google.co.in/books/edition/The_Little_Book_of_Active_Wellbeing/aA6SzgEACAAJ?hl=en
3. https://www.google.co.in/books/edition/Physical_Activity_and_Mental_Health/yy96DwAAQBAJ?hl=en&gbpv=1&dq=fitness+for+wellbeing&printsec=frontcover
4. https://www.google.co.in/books/edition/The_Complete_Manual_of_Fitness_and_Well/pLPAXPLIMv0C?hl=en&gbpv=1&bsq=fitness+for+wellbeing&dq=fitness+for+wellbeing&printsec=frontcover
5. https://www.google.co.in/books/edition/The_Wellness_Code/4QGZtwAACAAJ?hl=en

**SEMESTER IV
ENVIRONMENTAL STUDIES**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG234EV1	2	-	-	-	2	2	30	25	75	100

Pre-requisite: Interest to learn about nature and surrounding.

Learning Objectives

- 1.To know the different types of pollutions, causes and effects
- 2.To understand the importance of ecosystem, resources and waste management

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	know the different kinds of resources, pollution and ecosystems	K1
2.	understand the biodiversity and its constituents	K2
3.	use the methods to control pollution and, to conserve the resources and ecosystem	K3
4.	analyse the factors behind pollution, global warming and health effects for sustainable development	K4
5.	evaluate various water, disaster and waste management systems	K5

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Nature of Environmental Studies Multidisciplinary nature of environmental studies- scope of environmental studies - environmental ethics-importance- types- natural resources - renewable and non-renewable resources – forest, land, water and energy resources.	6
II	Biodiversity and its Conservation Definition: genetic, species of biodiversity - biodiversity hot-spots in India - endangered and endemic species of India – Red Data Book - In-situ and Ex-situ conservation of biodiversity. Ecosystem- types - structure and function - food chain - food web- ecological pyramids- forest and pond ecosystems.	6
III	Environmental Pollution Pollution - causes, types and control measures of air, water, soil and noise pollution. Role of an individual in prevention of pollution. Solid waste management: Causes, effects and control measures of urban and industrial wastes. Disaster management– cyclone, flood, drought and earthquake.	6
IV	Environmental Management and Sustainable Development From unsustainable to sustainable development -Environmental Law and Policy – Objectives; The Water and Air Acts-The Environment Protection Act - Environmental Auditing-Environmental Impact Assessment-Life Cycle Assessment- Human Health Risk Assessment, Water conservation, rain water harvesting, watershed management.	6
V	Social Issues and the Environment Population explosion-impact of population growth on environment and social environment. Women and Child Welfare, Role of information technology in environment and human health. Consumerism and waste products. Climate change - global warming, acid rain and ozone layer depletion. Field work: Address environmental concerns in the campus (or) Document environmental assets- river / forest / grassland / hill / mountain in the locality (or)	6

	Study a local polluted site-urban / rural / industrial / agricultural area.	
	Total	30

Self-study	Pollutants, Ecosystems and Resources
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Textbook

Punitha A and Gladis Latha R, 2024. Fundamentals of Environmental Science.

Reference Books

1. Agarwal, K.C., 2001. *Environmental Biology*, Nidi Publishers. Ltd. Bikaner.
2. Brunner R.C., 1989, *Hazardous Waste Incineration*, McGraw Hill Ltd.
3. Gorhani, E & Hepworth, M.T. 2001. *Environmental Encyclopedia*, Jaico Publ. House, Mumbai.
4. De A.K., 2018. *Environmental Chemistry*, Wiley Eastern Ltd.
5. Gleick, H.P. 1993. *Water in crisis*, Pacific Institute for Studies Oxford Univ. Press.

Web Resources

1. <https://www.sciencenews.org/topic/environment>
2. <https://news.mongabay.com/2024/05/>
3. https://www.sciencedaily.com/news/earth_climate/environmental_issues/
4. <https://wildlife.org/rising-oryx-numbers-may-distress-new-mexico-ecosystem/>
5. <https://phys.org/news/2024-02-global-wild-megafauna-ecosystem-properties.html>

SEMESTER III & IV
LIFE SKILL TRAINING II: CATECHISM

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG234LC1	1	-	-	-	1	1	15	50	50	100

Learning Objectives:

1. To develop human values through value education
2. To understand the importance of personal development to lead a moral life

Course Outcomes

On the successful completion of the course, students will be able to:		
1	know and understand the aim and importance of value education	K1,K2
2	get rid of inferiority complex and act confidently in the society	K3
3	live lovingly by facing loneliness and make decisions on their own	K3
4	develop human dignity and able to stand bravely in adversity	K6
5	learn unity in diversity and grow in a life of grace	K6

K1 - Remember K2-Understand; K3-Apply; K6- Create

Units	Contents	No. of Hours
I	Face Loneliness: Loneliness – Causes for Loneliness – Loneliness in Jesus Christ Life – Ways to Overcome Loneliness – Need and Importance Bible Reference: Matthew: 6:5-6	3
II	Inferiority Complex: Inferiority Complex - Types – Ways to Get Rid of Inferiority Complex – Words of Eric Menthol – Balanced Emotion – Jesus and his Disciples. Bible Reference: Luke 8:43-48	3
III	Decision Making: Importance of Decision Making – Different Steps – Search – Think – Pray – Decide- Jesus and his Decisions Bible Reference: Mathew 7:7-8 Independent: Freedom from Control – Different Types of Freedom - Jesus the Liberator Bible Reference: Mark 10:46-52	3
IV	Human Dignity: Basic Needs – Factors that Degrade Human Dignity – How to Develop Human Dignity. Bible Reference: Luke 6:20-26 Stand Bravely in Adversity: Views of Abraham Maslow – Jesus and his Adversity. Bible Reference: Luke 22:43	3
V	Unity in Diversity: Need for Unity – The Second Vatican Council on the Mission of Christian Unity. Bible Reference: I Corinthians 1:10 To Grow in a Life of Grace: Graceful Life – View of Holy Bible – Moses – Amos – Paul – Graceful Life of Jesus Bible Reference: Amos 5:4	3
TOTAL		15

Textbooks

Valyukku Valikattuvom, Christian Life Committee, Kottar Diocese
The Holy Bible

SEMESTER III & IV
LIFE SKILL TRAINING II: MORAL

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG234LM1	1	-	-	-	1	1	15	50	50	100

Learning Objectives:

1. To cultivate human values through value education
2. To comprehend the importance of humane and morals to lead ethical and moral life.

Course Outcome

On the successful completion of the course, students will be able to:		
1	know the significance of life	K1
2	understand the importance of self-care	K2
3	realise the duty of youngsters in the society and live up to it	K3
4	analyse how to achieve success in profession	K4
5	develop mystical values by inculcating good thoughts	K5

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 – Evaluate

Unit	Contents	No. of Hours
I	Edu Care: Introduction- -Personal Care-Temple of Mind-Emotional stability- Inner views- Internal and external Beauty- Life is a Celebration	3
II	Self-care: Self- discipline- Selfishness in doing good things- Adolescence stage- What am I? - Self-esteem- Self-Confidence- Respect for womanhood	3
III	Profession based Values: Time Management-Continuous effort- What next? –Present moment is yours, Hard work and Smart Work-Broad view- destruct your failures	3
IV	Mystical Values: Thoughts- Positive and negative thoughts- Origin of negative thoughts-Moralisation of needs- Elimination of obstacles	3
V	Society and you: Knowing Humanity-Thankfulness- love and happiness- Honesty- Heroism -Youth is gift of God-Youngsters in politics and social media utilization.	3
TOTAL		15

Text Book

“Munaetrathin Mugavari”, G. Chandran, Vaigarai Publisher

SEMESTER IV / VI

SELF LEARNING COURSE: ESSENTIALS OF ENTREPRENEURSHIP

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234SL1/AU236SL1	-	-	-	-	1	-	-	25	75	100

Pre-requisite

Students should have basic knowledge about Entrepreneurship

Learning Objectives

1. To give an awareness on entrepreneurship.
2. To provide an insight in to entrepreneurial ecosystem.

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the concept of entrepreneurship.	K2
2	identify the players in entrepreneurial ecosystem	K1
3	describe the features of Intrapreneur	K5
4	examine the process of entrepreneurship.	K4
5	determine the business idea	K3

K1 - Remember; K2 - Understand; K3– Apply; K4–Analyse; K5 – Evaluate

Units	Contents
I	Introduction to Entrepreneurship: Entrepreneurial India – myths concerning entrepreneurship – categories- entrepreneurship influences-challenges to entrepreneurship – Social responsibility- Benefits
II	Entrepreneurial Eco system: Players in the Ecosystem- Characteristics of an Eco system
III	Introducing the Entrepreneur: Intrapreneur-Entrepreneurial Motivation- Types- Functions- Characteristics-Knowledge and Skill-Entrepreneurial Mobility-Value Systems-Measuring Entrepreneurial Success
IV	Entrepreneurial Process: Stages in Entrepreneur- Arriving at Business Ideas- Arriving at Business Ideas- Opportunity Analysis- Ideation Techniques- From idea to Business
V	Business Model-Introduction- Functions-Business modelling- From Business Model to Business plan.

Textbooks:

1. Raj Shankar, 2013, *Essentials of Entrepreneurship*. (1st Edition), Vijay Nicole Imprints Private Limited, Chennai,
2. Jayashree Suresh, 2017 *Entrepreneurial Development*, Margham Publications. Chennai

Reference Books:

1. Gupta.C.B. & S.S. Khanka.S.S .2014, *Entrepreneurship And Small Business Management*, (2nd Edition) Sultan Chand & Sons, New Delhi.
2. Charantimath Poornima, 2014, *Entrepreneurship development-Small*, Pearson Education, India.
3. Raj Shankar ,2016,*Entrepreneurship Theory and Practice*, (Edition) Vijay Nicole and Imprints Pvt. Ltd, Chennai.
4. Vasant Desai, 2017, *Dynamics of Entrepreneurial Development & Management* (24th Edition.), Himalaya Publishing House. Mumbai.
5. Anil kumar, Poornima, *Principles of Entrepreneurial development*, (Edition) New age publication, Chennai.

Web Resources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>
4. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1603.pdf
5. <https://goreswarcollege.ac.in/upload/mooc/1695467261.pdf>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	2	3	2	2	3	2
CO2	3	2	2	2	2	2	2	3	2	3	2	2
CO3	3	3	3	2	3	2	2	3	2	2	3	2
CO4	3	2	2	2	2	2	2	3	2	2	2	2
CO5	3	3	3	2	3	2	2	3	2	3	3	2
TOTAL	15	12	13	10	13	10	10	15	10	12	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	3	2	2.4	2.6	2

3 – Strong, 2- Medium, 1- Low

SEMESTER V
CORE COURSE IX: COST ACCOUNTING I

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC1	5	-	-	-	4	5	75	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile cost accounts.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember and recall the various concepts of cost accounting	K1
2.	demonstrate the preparation and reconciliation of the cost sheet	K2
3.	analyse the various valuation methods of issue of materials	K4
4.	examine the different methods of calculating labour cost	K5
5.	critically evaluate the apportionment of overheads	K5

K1 - Remember; **K2** - Understand; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Introduction of Cost Accounting Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs. Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.	15
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts - Unit Costing - Job Costing.	15
III	Material Costing Material Control - Meaning and Objectives - Purchase of Materials - EOQ - Stores Records - Reorder Levels - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method.	15
IV	Labour Costing Direct Labour and Indirect Labour - Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.	15
V	Overheads Costing Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Apportionment - Primary and Secondary Distribution - Absorption of Overheads - Methods of absorption Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate.	15
Total		75

Self-study	Allocation and Apportionment of Overheads
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Textbooks:

1. Murthy A & Gurusamy S, *Cost Accounting*, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. S. N. Maheshwari, *Cost Accounting (Principles and Practice)*, A.2021, Mahavir

Publications, Delhi.

Reference Books:

1. Polimeni, *Cost Accounting: Concepts and Applications for Managerial Decision Making*, 1991, McGraw–Hill, New York.
2. Jain S.P. and Narang K.L. *Cost Accounting*, Latest Edition.2013, Kalyani Publishers, New Delhi,
3. V. K. Saxena and C. D. Vashist, *Cost Accounting*, Sultan Chand publications, New Delhi
4. Prasad. N. K and Prasad. V. K, *Cost Accounting*, Book Syndicate, Kolkata
5. T.S. Reddy and Y. Hari Prasad Reddy, *Cost Accounting*, Margham publications, Chennai.

Web Resources

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.investopedia.com/terms/c/cost-accounting.asp>
3. <https://www.netsuite.com/portal/resource/articles/accounting/cost-accounting.shtml>
4. https://onlinecourses.nptel.ac.in/noc24_mg114/preview
5. <https://www.amazon.in/Cost-Accounting-1e-Alex/dp/8131759466>

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	2	2	2	2	3	2	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER V
CORE COURSE X: BANKING LAW AND PRACTICE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC2	5	-	-	-	4	5	75	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
2. To trace the evolution of Central Bank and the prevalent banking system, roles and functions.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	aware of various provisions of Banking Regulation Act 1949 applicable to banking companies	K1
2.	gain knowledge on the types of accounts, lending sources and concepts of crossing	K2
3.	understand the overview of e-banking services	K2
4.	analyse the evolution of Central Banking concept and prevalent Central Banking system, their roles and function in India	K4
5.	evaluate the endorsement, issue of cheques and grievance redressal	K5

K1 - Remember; **K2** - Understand; **K4** - Analyse; **K5** – Evaluate

Units	Contents	No. of Hours
I	Introduction to Banking History of Banking - Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System - Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition -Need - Principles - Central Banking Vs. Commercial Banking - Functions of Central Bank.	15
	RBI Establishment - Objective - Legal Framework - Functions - SBI - Origin and History - Establishment Indian Subsidiaries - Foreign Subsidiaries -Non-Banking Subsidiaries - Personal Banking - International Banking -Trade Financing - Correspondent Banking - Co-operative banks - Meaning and	15

	Definition - Features - Co-operative banks Vs. Commercial Banks - Structure - NBFC - Role of NBFC - RBI Regulations - Financial Sector Reforms - Sukhmoy Committee 1985 - Narasimham Committee I and II - Prudential Norms: Capital Adequacy Norms - Classification of Assets And Provisioning - Meaning, Structure of Interest Rates - Short Term and Long Term - Impacts of Savings and Borrowings.	
III	Bank Account Opening - Types of Accounts - FDR - Steps in Opening Account - Saving Vs. Current Account - 'Donatio Mortis Causa' - Passbook - Bank Customer Relationship - Special Types of Currents - KYC Norms. Bank Lending - Lending Sources - Bank Lending Principles - Forms of Lending - Loan Evaluation Process - Securities of Lending - Factors Influencing Bank Lending - Negotiable Instruments - Meaning - Characteristics - Types. Crossing - Definition - Objectives - Crossing and Negotiability - Consequences of Crossing.	15
IV	Endorsement Meaning - Components - Kinds of Endorsements - Cheques Payable to Fictitious Person - Endorsement by Legal Representative - Negotiation Bank - Effect of Endorsement - Rules regarding Endorsement - Paying Banker - Banker's Duty - Dishonouring of Cheques - Discharge of Paying Banks - Payments of a Crossed Cheque Payment. Collecting Bankers - Statutory Protection under Section 85 - Refusal of Cheques Payment. Collecting Banker - Statutory Protection under Section 131 - Collecting Bankers' Duty - RBI Instruction - Paying Banker Vs. Collecting Banker - Customer Grievances - Grievance Redressal - Banking Ombudsman.	15
V	E-Banking Meaning - Services - E-banking and Financial Services - Initiatives - Opportunities - Internet Banking Meaning - Internet Banking vs. Traditional Banking - Services - Drawbacks - Frauds in Internet Banking. Mobile Banking - Anywhere Banking - Anytime Banking - Electronic Mobile Wallets. ATM Evolution - Concept - Features - Types -. Electronic Money - Meaning - Categories - Merits of e-money - National Electronic Funds Transfer (NEFT) - Real Time Gross Settlement (RTGS) - Difference between NEFT & RTGS - Meaning - Steps - Benefits - Monetary Policies - Final Sector Reforms - Chakravarthy Committee 1985 - Narasimham Committee I & II - Prudential Norms Capital Adequacy Norms - Classification of Assets & Provisions.	15
Total		75

Self-study	Real Time Gross Settlement (RTGS) and Difference between NEFT & RTGS
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Textbooks:

1. E. Gordon & K. Natarajan, *Banking Theory: Law and Practice*, 29th revised edition, Himalayan Publishing House, Bangalore.
2. Gurusamy S, *Banking Theory: Law and Practice*, Vijay Nicole Publication, Chennai

Reference Books:

1. B. Santhanam, *Banking & Financial System*, Margam Publication, Chennai
2. Katakait Sanjay, *Banking Theory and Practice*, Lambert Academic Publishing,
3. Henry Dunning Macleod, *The Theory and Practice of Banking*, Hard Press Publishing, Old New Zealand
4. William Amasa Scott, *Money and Banking: An Introduction to the Study of Modern*

Currencies, Kesinger publication, USA

5. Nektarios Michail, *Money, Credit, and Crises: Understanding the Modern Banking System*, Palgrave Macmillan, London

Web Resources:

1. <https://dde.pondiuni.edu.in/files/StudyMaterials/UG/BCom/2year/BCOM2004BankingTheoryLaw&PracticeWM.pdf>
2. https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Material-for-Banking-theory-law-and-practice-II-Year_compressed.pdf
3. <https://www.vijaynicole.co.in/book/isbn/9788195269020>
4. <https://himpub.com/product/banking-theory-law-and-practice/>
5. <https://www.sultanchandandsons.com/book/167/banking-theory-law-and-practice>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	2	2	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	3	2	2
CO3	3	2	3	2	3	2	2	2	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	3	2	2
CO5	3	2	3	2	3	2	2	2	3	3	2	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10	10
AVERAGE	3	2	2.6	2	3	2	2	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER V
CORE COURSE XI: INCOME TAX LAW AND PRACTICE I

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC3	5	-	-	-	4	5	75	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	demonstrate the understanding of the basic concepts and definitions under the Income Tax Act	K2
2.	assess the residential status of an assessee & the incidence of tax	K3
3.	compute income of an individual under the head salaries	K3
4.	ability to compute income from house property	K3
5.	evaluate income from a business carried on or from the practice of a profession	K5

K2 - Understand; K3 – Apply; K5 – Evaluate

Units	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 - Assessee - Types - Incomes Exempted under Section 10.	15
II	Residential Status Residential Status - Residential Status of an Individual - Company - HUF - Basic Conditions - Additional Conditions - Incidence of Tax and Residential Status - Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Computation of Salary Income - Features of Salary - Allowances - Types of Allowances - Perquisites - Kinds of Perquisites - Types of Provident Fund - Gratuity - Pension - Commutation of Pension - Deduction of Salary - Profits in Lieu of Salary.	15
IV	Income from House Property Income from House Property - Basis of Charge - Annual Value - Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property – Amenities - Deductions.	15
V	Profits and Gains from Business or Profession Income from Business or Profession - Allowable Expenses - Not Allowable Expenses - General Deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed Incomes - Investments - Compulsory Maintenance of Books of Accounts - Audit of Accounts of Certain Persons - Special Provisions for Computing Incomes on Estimated Basis - Computation of Income from Business or Profession.	15
Total		75

Self-study	Features of Salary
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Textbooks:

1. T. Srinivasan – *Income Tax & Practice* –Vijay Nicole Imprints Private Limited, Chennai.
2. H.C. Mehrotra, Dr. Goyal S.P, *Income Tax Law and Accounts*, Sahitya Bhavan Publications, Agra.

Reference Books:

1. Hariharan N, *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, *Income Tax Law and Practice*, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhanian, *Students Guide to Income Tax.*, U.K. Bharghava Taxman.
4. Dr. Vinod K Singhanian, Dr. Monica Singhanian, *Taxmann's Students' Guide to Income Tax*, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, *Income Tax Law and Practice*, Sultan & Chand Sons, New Delhi.

Web Resources:

1. <https://www.sultanchandandsons.com/book/575/income-tax-%E2%80%93-law-and-practice>
2. <https://www.icai.org/post/191154>
3. <https://www.vijaynicole.co.in/book/isbn/9788197019890>
4. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1022.pdf
5. <https://himpub.com/product/income-tax-law-and-practice/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	2	2	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2	2

3 – Strong, 2- Medium, 1- Low

SEMESTER V
CORE RESEARCH PROJECT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								Internal	External	Total
AU235RP1	-	-	-	5	4	5	75	25	75	100

Prerequisite:

Students should know the basic analytical skills in a research methodology course.

Learning Objectives:

1. To gain knowledge towards research design and data collection.
2. To enable students to define research problem, analyse data and interpret results.

Course Outcome

On the successful completion of the course, students will be able to:		
1.	define the research problem	K1
2.	review the concepts, theories and formulate hypothesis	K2
3.	understand the methods of data collection and collect the data	K2
4.	analyse the collected data using statistical tools, interpret it and summarize the findings	K4
5.	formulate the research design	K5

K1 - Remember; **K2** - Understand; **K4** - Analyse; **K5** - Evaluate

Guidelines

- All the students must undertake group project work (maximum number of students should not exceed 5 – 6) in III year (V Semester).
- The students, with the consent of the Supervisor, and the Head of the Department can pursue their project.

Evaluation	Marks
Final- Internal	40
Viva-voce	60
Total marks	100

Project Framework

- The project format should be in:
 - Font - Times New Roman
 - Heading - Font Size 14 (Bold) - Uppercase
 - Subheadings - Font Size 12 (Bold) - Lower case; should be numbered. (Eg: Introduction 1; Subheading 1.1; 1.2)
 - Text, the content of the project - Font Size - 12 (Normal).
- Project must be completed within the stipulated time.
- Submission of project:
 - One soft copy (PDF format in CD)
 - Two hardcopies (soft binding) duly signed and endorsed by the Supervisor and the Head of the Department.

The report of the project will have three main parts:

I. Initial Pages-in the following sequence

- i. Title Page
- ii. Certificate from the Supervisor

- iii. Declaration by the candidate endorsed by the Supervisor and HOD.
- iv. Acknowledgement (within one page-signed by the candidate).
- v. Table of Contents

II. Main body of the project

- i) Introduction with Literature review and Objectives
- ii) Methodology
- iii) Results
- iv) Discussion
- v) Summary
- vi) References

Journal Article, Books, E-book, Conference Proceeding, Website and unpublished Thesis can be used as reference.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	2	2	3	2	2	3
CO2	3	3	3	2	3	2	2	2	3	2	2	3
CO3	3	3	3	2	3	2	2	2	3	2	2	3
CO4	3	3	3	2	3	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	2	2	3	2	2	3
TOTAL	15	15	15	10	15	10	10	10	15	10	10	15
AVERAGE	3	3	3	2	3	2	2	2	3	2	2	3

3 – Strong, 2- Medium, 1- Low

SEMESTER V**DISCIPLINE SPECIFIC ELECTIVE I: a) ENTREPRENEURIAL DEVELOPMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE1	4	-	-	-	3	4	60	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To impart basic entrepreneurial skills in promoting industries.
2. To explore new vistas of entrepreneurship and to generate innovative business ideas.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the meaning and characteristics of entrepreneurship	K2
2.	gain knowledge in the aspects of legal compliance of setting up of an enterprise	K2
3.	develop an understanding on the role of MSME in economic growth	K2
4.	identify the various business opportunities and idea generation	K3
5.	understand the process of setting up an enterprise	K4

K2 - Understand; **K3** – Apply; **K4** – Analyse

Units	Contents	No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship - Characteristics of Entrepreneurship - Types of Entrepreneurship - Self Employment - Difference between Entrepreneurship and Employment - Meaning of Entrepreneur - Traits - Classification - Functions - Entrepreneurial Scenario in India.	12
II	Design Thinking Idea Generation - Identification of Business Opportunities - Design Thinking Process - Creativity - Invention - Innovation - Differences - Value Addition - Concept and Types - Tools and Techniques of Generating an Idea - Turning Idea into Business Opportunity.	12
III	Setting Up an Enterprise Process of Setting Up an Enterprise - Forms of an Enterprise - Sole Proprietorship - Partnership - Limited Liability Partnership Firm - Joint Stock Company - One Man Partnership - Choice of Form of an Enterprise - Feasibility Study - Marketing, Technical, Financial, Commercial and Economical.	12
IV	Business Model Canvas and Formulation of Project Report Introduction - Contents of Project Report - Project Description - Market Survey - Fund Requirement - Legal Compliance of Setting Up of an Enterprise - Registration - Source of Funds - Modern Sources of Funds.	12

V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship - Importance of MSME for Economic Growth - MSME - Definition - Role of Government Organizations in Entrepreneurship Development - MSME DI - DIC - Khadi and Village Industries Commission - NSIC - NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates - Government Schemes - Prime Minister Employment Generation Programme - Women Entrepreneurship in India.	12
Total		60

Self-study	Schemes Supporting Women Entrepreneurs
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Textbooks:

1. E. Gordon, K. Natrajan, *Entrepreneurial Development*, Himalaya publishing, Mumbai.
2. Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). *Entrepreneurship and Small Business Management*, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Anil Kumar, Poornima, *Principles of Entrepreneurial development*, New Age publication, Chennai.
2. Dr. A. K. Singh, *Entrepreneurial development and management*, Laxmi publications, Chennai.
3. Dr. R.K. Singal, *Entrepreneurial development and management*, S. K. Kataria publishers, New Delhi.
4. Dr. M.C. Garg, *Entrepreneurial Development*, New Delhi.
5. Jayashree Suresh, (Reprint 2017) *Entrepreneurial Development*, Margham Publications. Chennai.

Web Resources:

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>
4. https://ijpsl.in/wp-content/uploads/2020/12/Evolution-of-Women-Entrepreneurship-in-India_Kriti-Suri-Aishwarya-Verma.pdf?utm_source=chatgpt.com
5. https://rjhssonline.com/HTML_Papers/Research%20Journal%20of%20Humanities%20and%20Social%20Sciences__PID__2019-10-2-17.html?utm_source=chatgpt.com

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3
CO2	3	2	2	2	2	2	2	2	3	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2	2	3
CO4	3	2	2	2	2	2	2	2	3	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	13
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER V**DISCIPLINE SPECIFIC ELECTIVE I: b) HUMAN RESOURCE MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE2	4	-	-	-	3	4	60	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To understand the aspects relating to Human Resource Management.
2. To know the strategies relating to Human Resource Management.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concepts of Human Resource Management	K1 & K2
2.	choose appropriate strategies for Human Resource Management	K2
3.	compare and contrast various industrial relations policy	K3
4.	determine appropriate organisation development	K3
5.	formulate strategies for employees welfare measures	K3

K1 – Remember; K2 - Understand; K3 – Apply

Units	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives - Importance - Nature - Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.	12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	12
IV	Organisational Development Collective Bargaining Organisation Climate - Organization Change - Organisational Development: Definition, Meaning of Organizational Development - Collective Bargaining - Essentials of Effective Collective Bargaining.	12
V	Employee Welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures and Labour Welfare Theories - Social Security, Health, Retirement & Other Benefits.	12
Total		60

Self-study	Employee Welfare: Meaning & Objectives
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Textbooks:

1. S. S. Khanka, *Human Resource Management*, S. Chand Publications, New Delhi.
2. Ashwathappa, *Human Resource Management*, Tata McGraw-Hill Education, Noida.

Reference Books:

1. RL.M. Prasad, *Human Resource Management*, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P *Human Resource Management*, Wiley, India.
3. Dr. K. Sundar and Dr. J. Srinivasan, *Human Resource Development*, Margham Publications, Chennai.
4. Jane Weightman, *Human Resource Management*, VMP Publishers, Mumbai.
5. Kothari, C. R. (2008). *Human Resource Management*, 1st Edition, Viswa Prakashan, New Delhi.

Web Resources:

1. <https://www.techtarget.com/searchhrsoftware/definition/human-resource-management-HRM>
2. <https://onlinelibrary.wiley.com/journal/1099050x>
3. <https://www.geeksforgeeks.org/human-resource-management-hrm/>
4. <https://courses.leeds.ac.uk/7615/human-resource-management-ma>
5. <https://in.adp.com/resources/articles-and-insights/articles/h/human-resource-management.aspx>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3
CO2	3	2	2	2	2	2	2	2	3	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2	2	3
CO4	3	2	2	2	2	2	2	2	3	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	13
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE I: c) INDIRECT TAXATION

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE3	4	-	-	-	3	4	60	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To get introduced to indirect taxes.
2. To have an overview of Indirect taxes.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	acquire knowledge on Indirect tax laws	K1 & K2
2.	expose to the overview of GST	K2
3.	summarise the procedures of GST	K2
4.	apply provisions of CGST and IGST	K3
5.	discuss the customs duty in India	K3

K1 - Remember; K2 - Understand; K3 – Apply

Units	Contents	No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes - Special Feature of Indirect Tax Levies - Contribution to Government Revenues - Role of Indirect Taxation - Merits and Demerits of Indirect Taxation - Reforms in Indirect Taxation	12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India - History of GST in India - Constitutional Amendment under Pre-Goods and Service Tax Regime and Transitional Provisions - Goods and Service Tax: Concepts, Meaning, Significance, Dual GST, Features and Benefits. GST Common Portal - Taxes and Duties not Subsumed in GST - Rates of GST in India.	12
III	CGST Act 2017 & IGST Act Supply - Meaning - Classification - Time of Supply - Valuation - Registration - Voluntary - Compulsory - Input Tax Credit - Eligibility - Reversal - Reverse Charge Mechanism - E-Way Bill Returns - IGST Act - Export and Import of Goods and Services - Inter State Vs. Intra State Supply - Place of Supply. Role of GSTN in Implementation of GST- Anti Profiteering Rules - Doctrine of Unjust Enrichment - Challenges in Implementation of GST.	12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Applicable under GST (Period), Penalty under GST, Various Provisions Regarding E-way Bill in GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Duty 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties - Valuation - Baggage Rules & Exemptions.	12
Total		60

Self-study	Export and Import of Goods and Services
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Textbooks:

1. Vinod K Singhania, *Indirect Taxes*, Taxman's Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V. P. Agarwal, *Goods and Services Tax (GST)*, Sahitya Bhawan Publications, Agra.

Reference Books:

1. V. S. Datey, *All About GST*, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, *Business Taxation*, Margham Publications, Chennai.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4. Guidance material on GST issued by CBIC, Government of India.
5. Hariharan N, *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd. Chennai.

Web Resources:

1. <https://www.investopedia.com/terms/i/indirecttax.asp>
2. <https://cleartax.in/s/features-of-indirect-tax>
3. <https://dor.gov.in/indirect-tax>
4. <https://cleartax.in/s/gst-law-goods-and-services-tax>
5. <https://www.sciencedirect.com/topics/economics-econometrics-and-finance/indirect-taxation>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	2	3
CO2	3	2	2	2	2	2	2	2	3	2	3	3
CO3	3	3	3	2	3	2	3	3	3	2	2	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3
CO5	3	3	3	2	3	2	3	3	3	2	3	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12	15
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4	3

3 – Strong, 2- Medium, 1- Low

SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE II: a) RESEARCH METHODOLOGY

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE4	4	-	-	-	3	4	60	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To enable the students to acquire knowledge on research.
2. To help the students to collect, analyse the data and to prepare the research report.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concept and different types of research studies	K2
2.	formulate the research problem for preparing research design	K3
3.	assess the review of literature and frame sample design	K3
4.	identify the methods of collecting data and make use of statistical tools to analyse the data	K4
5.	preparation of research report	K5

K2 - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate

Units	Contents	No. of Hours
I	Introduction to Research Concept - Definition - Characteristics - Objectives - Nature - Importance of Research - Classification of Research: Pure and Applied - Descriptive and Analytical - Quantitative and Qualitative - Conceptual and Empirical - Exploratory and Survey	12
II	Research Problem and Research Design Research Problem: Concept - Criteria for Selecting Research Problem - Selection of the Research Problem - Steps in selecting the Research Problem - Research Design: Definition - Classification - Features - Types of Research Design - Selection of Research Problem - Features and Criteria of Good Research Design	12
III	Review of Literature and Sampling Design Review of Literature - Introduction - Levels of Information - Types of Information Sources - Sampling Design: Concept - Factors Affecting the Size of the Sample - Stages in Sample Design - Types of Sample Design	12
IV	Data Collection and Analysis Data collection - Meaning - Methods of Data Collection - Primary Data - Secondary Data - Sources - Processing of Data - Analysis of Data - Statistical Analysis of Data: Arithmetic Mean - Median - Mode	12
V	Writing Research Report Introduction - Report Drafting - Steps: Statement of Problem and its Analysis - Outline of Research Work - Rough Draft - Redrafting - Bibliography - Final Draft - Contents of the Research	12
Total		60

Self-study	Factors Affecting the Size of the Sample
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Textbooks:

1. Kothari, C. R. (2006). *Research Methodology. (3rd ed)*. New Delhi: New Age International Private Limited Publishers.
2. Janardhanan K.A. and Radharamanan Pillai (2014). *An Introduction to Research Methods*. Professional & Technical Publishers, Gandhipuram.

Reference Books:

1. Saravanel, P. (2014). *Research Methodology. (16th ed)*. Allahabad: Kitab Mahal Publication.
2. Donald, R. Cooper. (2006). *Business Research Methods. (9th ed)*. Delhi: Tata McGraw-Hill Publishing Company Limited.
3. Anderson et al. (2002). *Thesis & Assignment Writing. (1st ed)*. United States: John Wiley & Sons.
4. Panneerselvam, R. (2009). *Research Methodology. (5th ed)*. New Delhi: PHLR Learning Private Limited.
5. John W. Crewel. (2014). *Research Design: Qualitative, Quantitative and Mixed Method Approaches (4th Edition)*. SAGE Publications

Web Resources:

1. https://www.google.com/search?q=Selection+of+the+Research+Problem&rlz=1C1CHBD_enIN1032IN1032&oq=Selection+of+the+Research+Problem+&aqs=chrome..69i57j0i22i30i9
2. https://www.google.com/search?q=Review+of+Literature&rlz=1C1CHBD_enIN1032IN1032&oq=Review+of+Literature&aqs=chrome..69i57j0i19i512i6j0i19i39i512i3.5000j1j9
3. https://www.google.com/search?q=Data+Collection+and+Analysis&rlz=1C1CHBD_enIN1032IN1032&oq=Data+Collection+and+Analysis&aqs=chrome..69i57j0i19i512j0i19i39
4. <https://testbook.com/ugc-net-paper-1/research-report-article-writing#:~:text=Report%20writing%20in%20research%20methodology%20is%20making%20a%20presentation%20of,and%20what%20the%20results%20were.>
5. https://www.google.com/search?q=Classification+of+Research&rlz=1C1CHBD_enIN1032IN1032&oq=Classification+of+Research&aqs=chrome..69i57j35i39i512i650j0i20i263i512j0i512j0i67i512i650j0i512

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2	2	1	3	2	3	1	2
CO2	3	3	3	2	2	2	2	3	3	3	2	2
CO3	3	3	3	3	2	3	2	2	3	3	3	2
CO4	3	3	3	3	2	2	3	3	3	3	2	3
CO5	2	3	3	2	2	3	2	2	3	3	3	2
TOTAL	14	15	14	12	10	12	10	13	14	15	11	11
AVERAGE	2.8	3	2.8	2.4	2	2.4	2	2.6	2.8	3	2.2	2.2

3 – Strong, 2- Medium, 1- Low

SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE II: b) FINANCIAL SERVICES

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE5	4	-	-	-	3	4	60	25	75	100

Prerequisite:

Should have studied Commerce in XII Std.

Learning Objectives:

1. To impart knowledge on the role and function of the Indian Financial System.
2. To enrich their knowledge on key areas relating to management of financial products and services.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concept of Mutual Fund and the role of NSDL and CSDL	K1 & K2
2.	gain practical knowledge on key areas relating to management of financial services and merchant banking	K2
3.	summarise the role and function of the financial system and markets	K2
4.	infer the importance of the credit rating system	K3
5.	familiarise about venture capital and leasing	K4

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse

Units	Contents	No. of Hours
I	Introduction to Financial System Structure of Financial System - Role of Financial System in 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 - Financial Services Sector Problems and Reforms	12
II	Introduction to Financial Services 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.	12
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.	12
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.	12
V	Mutual Funds Mutual Funds - Concept and Objectives, Functions and Portfolio Classification, Organisation and Management - Demat Services - Need and Operations - Role of NSDL and CSDL	12
Total		60

Self-study	Growth of Venture Capital in India
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Textbooks:

1. E. Gordon and K. Natarajan, *Financial Market and Services*, Himalaya Publishing House, Mumbai.
2. Gurusamy. S, *Financial Services*, Tata McGraw Hill, Noida.

Reference Books:

1. Mike Heffner, *Business process management in Financial Services*, F.W. Olin Graduate school of Business, United States.
2. Perry Stinson, *Bank management and Financial Services*, Clanrye International, USA.
3. B. Santhanam, *Financial Services*, Margham Publications, Chennai.
4. M. Y. Khan, *Financial Services*, Tata McGraw Hill, Noida.
5. C. Rama Gopal, *Financial Services*, Vikas Publishing House, Noida.

Web Resources:

1. https://en.wikipedia.org/wiki/Financial_services
2. <https://www.investopedia.com/ask/answers/030315/what-financial-services-sector.asp>
3. <https://www.pwc.com/gx/en/industries/financial-services.html>
4. <https://www.servicenow.com/products/financial-services-operations.html>
5. <https://www.miraeassetmf.co.in/knowledge-center/financial-services-sector---it-s-not-just-banks>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	2	3	3	3	2	2	3
CO2	3	2	2	3	2	2	2	2	3	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2	2	3
CO4	3	2	2	2	2	2	2	2	3	2	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3	3
TOTAL	15	13	13	12	13	10	13	13	15	10	12	13
AVERAGE	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER V**DISCIPLINE SPECIFIC ELECTIVE II: c) HUMAN RESOURCE DEVELOPMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE6	4	-	-	-	3	4	60	25	75	100

Prerequisite:

Students should have basic knowledge of human resource management principles.

Learning Objectives:

1. To understand the conceptual framework of human resource development.
2. To help the students to analyse and evaluate the human resource development system.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the concept and significance of human resource management	K1 & K2
2.	understand the work-life of employees and talent management	K2
3.	discuss the executive development and organizational development	K3
4.	describe the competency based human resource management	K4
5.	analyse the human resource information system	K5

K1 - Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 - Evaluate

Units	Contents	No. of Hours
I	Evolution and Development of HRD: Human Resource Management - Meaning and Definition - Difference between Personnel Management and Human Resource Management - Evolution and Development of HRM - HRM in India: An Overview - Recent Trends in HRM Practices	12
II	Executive Development and Organisational Development: Importance of Executive development - Process - Methods - Reasons for Failure of Executive Development, Organisational Development - Definition and Characteristics - Methods of Organisation Development - Factors Influencing Choice of an Organisation Development Intervention	12
III	Competency based Human Resource Management: Introduction - Competency - Difference between Competence and Competency - Competency Mapping - Competency based Human Resource Processes	12
IV	Work-Life Balance Management and Talent Management: Work-Life Balance - Factors causing Work Life Balance - Consequences of Work Life Balance - Benefits of Work Life Balances, Talent Management: Objectives - Importance - Talent Management Tips in HR Professionals - Problems of Talent Management in India	12
V	Human Resource Information System: Human Resource Information System: Definition and Meaning - Need, Objectives, Advantages and Disadvantages - Designing Human Resource Information System - Computerised Human Resource Information System	12
Total		60

Self-study	Consequences of work life balance
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Textbooks:

1. Khanka, S. S. (2012), *Human Resource Management*, 2nd Edition, Chandand. Ltd,

New Delhi.

- Aswathappa, K. (2023). *Human Resource Management*, 10th Edition, Tata McGraw Hills Publishing Co. Ltd, New Delhi.

Reference Books:

- Rao, V. S. P. (2019). *Human Resource Management: Text and Cases*, 4th Edition, Excel Books, New Delhi.
- Memoria, C. B. (1985). *Personnel Management*, 7th Edition, Himalaya Publishing House, New Delhi.
- Kothari, C. R. (2008). *Human Resource Management*, 1st Edition, Viswa Prakashan, New Delhi.
- IIBF (2023). *Human Resource Management*, 1st Edition, Macmillan Publications, London.
- Sudan, Rakesh Kumar (2023). *Human Resource Development*, 1st Edition, New Century Publications, New Delhi.

Web Resources:

- <https://www.indeed.com/career-advice/career-development/what-is-human-Resource-development>
- <https://www.sap.com/india/products/hcm/employee-central-hris/what-is-hris.html>
- <https://www.betterup.com/blog/how-to-have-good-work-life-balance>
- <https://www.techtarget.com/searchhrsoftware/definition/HRIS>
- <https://unstop.com/blog/executive-development>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3	3	2	3	2	3	3	2
CO2	3	3	3	2	2	3	2	3	2	3	2	2
CO3	3	3	2	2	2	3	2	2	2	3	3	2
CO4	3	3	3	3	3	3	3	3	2	3	3	2
CO5	3	3	2	2	3	3	3	3	2	3	3	2
TOTAL	15	15	12	11	13	15	12	14	10	15	12	10
AVERAGE	3	3	2.4	2.2	2.6	3	2.4	2.8	2	3	2.4	2

3 – Strong, 2- Medium, 1- Low

SEMESTER V
PROFESSIONAL COMPETENCY SKILL I- CAREER SKILLS

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG235PS1	1	1	-	-	2	2	30	25	75	100

Pre-requisite: A foundational understanding of the basic communication skills and computer literacy.

Learning Objectives

1. To develop effective communication and interpersonal skills to enhance workplace interactions and teamwork
2. To build job readiness skills such as resume writing, interview techniques, and professional ethics

Course Outcomes

On the successful completion of the course, students will be able to:		
1	outline key career skills such as communication, teamwork, and problem-solving	K1
2	explain the importance of professional ethics, workplace etiquette, and time management	K2
3	demonstrate effective resume writing, interview techniques, and job application strategies	K3
4	assess different workplace scenarios to determine appropriate communication and conflict resolution strategies	K4
5	develop a personal career plan with clear goals, skills assessment, and strategies for professional growth	K5

K1- Remember; **K2-** Understand; **K3-** Apply; **K4-** Analyse; **K5-** Evaluate

Units	Contents	No. of Hours
I	Linguistic Skills Vocabulary, Resume Writing, Report Writing, Technical Writing, Agenda Preparation, Preparing Minutes, E-mail.	6
II	Employability Skills Social Etiquette, Telephone Etiquette, Interview Skills, Types of Interviews, Mock Interview, Group Discussion.	6
III	Digital Capabilities Digital Learning, Digital Participation, ICT Proficiency, Creative Production, Digital Identity, Digital well-being	6
IV	Body Language Defining Body Language, Scope and Relevance, Proxemics, Oculistics, Haptics, Kinesics, Paralanguage, Chronemics, Chromatics and Olfactics	6
V	Coping Mechanisms Goal Setting, Emotional Intelligence, Team Management, Stress Management, Time Management, Leadership Skills, Problem solving Skills, Decision Making.	6
	Total	30

Self-study	Basic language skills and communication skills
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Textbook

Virgin Nithya Veena. V & Jemi A.R. 2025. *New Age Career Skills*.

Reference Books

1. Herta A. Murphy and Herbert W. Hildebrandt. 1997. *Effective Business Communication*. 7th edition. McGraw- Hill.
2. Jeff Butterfield. 2020. *Soft Skills for Everyone*. Cengage India Pvt. Ltd.
3. Jayaprakash N Satpathy. 2024. *Soft Skills for Career*. Urania Publishing House.
4. S. Xavier Alphonse S. J. 2008. *Change or Be Changed*. ICRDCE. Sri Venkateswara Printers. Chennai.
5. AK. Xavier. 2025. *Employability Skills*. JKP Publications. Madurai.

Web Resources

1. <https://exchange.nottingham.ac.uk/content/uploads/Professional-Competencies-Handbook-Sept-2018.pdf>
2. <https://vpge.stanford.edu/professional-development/competencies-grad-grow>
3. <https://vpge.stanford.edu/professional-development/competencies-grad-grow>
4. <https://www.indeed.com/career-advice/resumes-cover-letters/core-competencies-and-skills-valued-by-employers>
5. <https://resources.hrsg.ca/blog/what-s-the-difference-between-skills-and-competencies>

**SEMESTER V
INTERNSHIP**

Course Code	L	T	P	S	Credits	Inst. Hours	Marks
CU235IS1	-	-	-	-	2	-	100

FRAMEWORK FOR INTERNSHIP

- Preparatory Inputs
- Industrial Visit
- Internship
- Periodic reviews by industry supervisor and faculty guide
- Report Writing
- Viva-voce

Note: Industries allowed – Govt./NGO/MSME/Rural Internship/Innovation / Entrepreneurship / Private Industry.

S.No.	Components	Marks
1	Industry Contribution	50
2	Report & Viva-voce	50

GUIDELINES FOR PREPARING INTERNSHIP REPORT

The training report should be presented in the following format only:

- a) The report should be printed in A4 sheets.
 - b) Text Format in the report:
 - Times New Roman 12 Font size, with 1.5 line spacing.
 - Margins 1.5” left and 1” all other sides of the report.
 - c) Page numbers should be placed at the bottom middle position.
 - d) Chapters should be numbered as I, II, III and IV.
 - e) The tables and charts should be in the format of 1.1, 1.2, etc.
- f) The training report should have a minimum of 25 pages and should not exceed 50 pages.
- g) Students should submit 2 hard copies of report (department copy + student copy) duly signed by the faculty guide and the HOD.
- h) The hard copy should be in bound format with soft binding as the cover page.
- i) Students are eligible for training evaluation only if she has completed 25 days of

training.

FORMAT FOR INTERNSHIP REPORT

The report should be bound with pages in the following sequence:

- 1) Cover page - Outer cover of the report.
- 2) Front page - The format of cover page and front page should be one and the same.
- 3) Certificate
- 4) Company Certificate
- 5) Declaration
- 6) Acknowledgement
- 7) Contents
- 8) List of Tables if any
- 9) List of Figures/Charts if any
- 10) List of Abbreviations, if any
- 11) Chapter I, II, III and IV
- 12) Appendices
- 13) Bibliography

GUIDELINES FOR WRITING ACKNOWLEDGEMENT

The summer training report should contain acknowledgements in the following order:

- Principal & Secretary, College Management
- The Head of the Department
- Faculty guide and Industry supervisor
- Management of the organization in which training was taken up.

GUIDELINES FOR WRITING CHAPTERWISE REPORT

- **Chapter I** of the report should be titled as "**INTRODUCTION**". The Introduction chapter should include Introduction, Importance, Objectives, Scope and Period of the training.
- **Chapter II** of the report should be titled as "**COMPANY PROFILE**".
- **Chapter III** of the report should be titled as "**ACTIVITIES DONE.**" The third chapter should cover the objectives of the different departments and its functioning and also the learning outcome.
Tables and figures in a chapter should be placed in the immediate vicinity of the reference where they are cited.
- **Chapter IV** should be titled as "**CONCLUSION**". The Conclusion part should include the observations made by the trainee in each department and the extent of fulfillment of training objectives and also reflections.

SEMESTER V
HUMAN RIGHTS, JUSTICE AND ETHICS

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG235HR1	1	-	-	-	1	1	15	50	50	100

Learning Objectives

1. To identify issues, problems, and violations of human rights.
2. To promote awareness of social justice, equality and human dignity.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	explain human rights principles and the role of the UN, with a focus on human rights issues in India.	K1, K2
2.	apply ethical principles in social, national, and professional contexts.	K3
3.	analyse social justice issues like untouchability, casteism, and discrimination.	K4
4.	examine legal frameworks for women's and child rights in India.	K4
5.	assess media's influence on values, digital rights, and consumerism.	K5

K1-Remember; K2 - Understand; K3 – Apply; K4 - Analyse; K5 - Evaluate

Units	Contents	No. of Hours
I	Social Justice: Concept and need for social justice-Parameters of social justice - Issues: untouchability, casteism, and discrimination	3
II	Foundations of Human Rights: Concept and principles of human rights- United Nations and Human Rights- Human rights concerns in India	3
III	Women's Rights and Child Rights: UN and women's rights – major issues -Constitutional and legal provisions for women in India - Child rights in India – Major Issues -legal framework and enforcement	3
IV	Values and social media: Media Power- Socio, cultural and political consequences of mass mediated culture - New media prospects and challenges - Role of media in value building -Digital Rights and Privacy- Consumerist culture	3
V	Ethics: Meaning and Importance- Social ethics: Tolerance, equity, justice for all -Nationalism: love for nation, pride for nature- Professional ethics: Dedication to work and duty.	3
	Total	15

Self-study	Mass Media: Effects and Influence on youth and children
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Reference Books

1. Baxi, Upendra. 2008 *The Future of Human Rights*. Oxford University Press,.
2. Donnelly, Jack. 2013. *Universal Human Rights in Theory and Practice*. Cornell University Press.
3. Agnes, Flavia. *Law and Gender Inequality: The Politics of Women's Rights in India*. Oxford University Press, 2001.
4. *State of the World's Children 2021*. UNICEF
5. McLuhan, Marshall. *Understanding Media: The Extensions of Man*. MIT Press, 1994.
6. Zuboff, Shoshana. *The Age of Surveillance Capitalism: The Fight for a Human Future at the New Frontier of Power*. PublicAffairs, 2019.
7. Singer, Peter. *Practical Ethics*. Cambridge University Press, 2011.

Web Recourses

1. http://www.oxfordreference.com/views/BOOK_SEARCH.html?book=t286
2. <http://globetrotter.berkeley.edu/humanrights/bibliographies/>
3. <https://libguides.princeton.edu/history/humanrights>

SEMESTER VI
CORE COURSE XII: COST ACCOUNTING II

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC1	6	-	-	-	5	6	90	25	75	100

Pre-requisite

Students should have studied Cost Accounting in V Semester.

Learning Objectives

1. To understand the standards in Cost Accounting.
2. To know the concepts of contract costing, process costing, operation costing and standard costing.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember and recall standards in cost accounting	K1
2.	understand various bases of classification of cost and prepare operating cost statement	K2
3.	apply the knowledge in contract costing	K3
4.	analyse and assimilate concepts in process costing	K4
5.	set up standard costing and analyse variances	K4

K1 - Remember; K2 - Understand; K3 – Apply; K4 – Analyze

Units	Contents	No. of Hours
I	Cost Accounting Standards An Introduction to CAS - Purpose of CAS - Advantages of CAS - Difference between CAS and FAR Regulations - Different Degrees of CAS Coverage - Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18
II	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts - Cost Plus Contract - Contract Costing and Job Costing - A Comparison -Preparation of Contract A/c.	18
III	Process Costing Process Costing - Meaning - Features of Process Costing - Application of Process Costing - Fundamental Principles of Process Costing - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products - Concept of Equivalent Production - Process Accounts - Process Losses and Gains.	18
IV	Operation Costing Operation Costing - Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.	18
V	Standard Costing Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing - Variance Analysis - Material, Labour, Overhead, and Sales Variances - Calculation of Variances.	18
	TOTAL	90

Self - Study	Fundamental Principles of Process Costing
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Textbooks

1. Murthy A & Gurusamy S, *Cost Accounting*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Dr. S. N. Maheswari, *Principles of Cost Accounting*, Sultan Chand publications, New Delhi.

Reference Books

1. Jain S.P. and Narang K.L. *Cost Accounting*, Kalyani Publishers, New Delhi.
2. Prasad. N.K and Prasad. V. K, *Cost Accounting*, Book Syndicate, Bangladesh.
3. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., *Practical Costing*, S Chand & Co, New Delhi.
4. T.S. Reddy and Y. Hari Prasad Reddy, *Cost Accounting*, Margham publications, Chennai.
5. V.K.Saxena and C.D.Vashist, *Cost Accounting*, Sultan Chand publications, New Delhi

Web Resources

1. <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>
4. <https://www.indeed.com/career-advice/career-development/variance-analysis>
5. https://en.wikipedia.org/wiki/Cost_Accounting_Standards

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	3	3	3	3	2	2	2	3
CO2	3	3	3	2	2	3	2	3	2	3	2	2
CO3	3	3	3	2	3	3	3	3	2	2	2	3
CO4	3	3	3	2	2	3	2	3	2	2	2	2
CO5	3	3	3	2	3	3	3	3	2	3	2	3
TOTAL	15	15	15	10	13	15	13	15	10	12	10	13
AVERAGE	3	3	3	2	2.6	3	2.6	3	2	2.4	2	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
CORE COURSE XIII: MANAGEMENT ACCOUNTING

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC2	6	-	-	-	5	6	90	25	75	100

Pre-requisite

Students should have studied Financial Accounting in I Semester.

Learning Objectives

1. To understand the basics of management accounting.
2. To know the aspects of financial statement analysis, budgetary control and marginal costing.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the basics in management accounting	K1
2.	apply the knowledge in the preparation of financial statement analysis	K3
3.	analyse the concepts relating to fund flow and cash flow statement	K4
4.	formulate criteria for decision making using principles of marginal costing	K4
5.	evaluate techniques of budgetary control	K5

K1 - Remember; **K3** – Apply; **K4** – Analyse; **K5** – Evaluate

Units	Contents	No. of Hours
I	Introduction to Management Accounting Management Accounting - Meaning - Scope - Importance - Limitations - Management Accounting Vs. Cost Accounting - Management Accounting Vs. Financial Accounting.	18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common Size Statement - Trend Analysis. Ratio Analysis: Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement - Ascertainment of Flow of Funds - Technique of Preparing Funds Flow Statement - Schedule of Changes in Working Capital - Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning - Advantages - Limitations - Preparation of Cash Flow Statement as per AS 3 - Types of Cash Flows - Operating, Financing and Investing Cash Flows.	18
IV	Budgetary Control Budgetary Control: Meaning - Preparation of Various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget.	18
V	Marginal Costing: Meaning - Features - Fixed Cost, Variable Cost and Semi Variable Cost – Contribution - Marginal Cost Equation - P/V Ratio - Break Even Point - Margin of Safety - Cost-Volume Profits Analysis - Break Even Point - Decision Making: Selection of a Product Mix - Make	18

	or Buy Decision - Discontinuance of a Product Line - Change or Status quo - Limiting Factors - Exploring New Markets	
	TOTAL	90

Self-study	Ratio Analysis: Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios Profitability Ratios
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Textbooks

1. Murthy A and Gurusamy S, *Management Accounting- Theory & Practice*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. T. S. Reddy & Y. Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai.

Reference Books

1. N.P. Srinivasan, *Management Accounting*, New Age publishers, Chennai.
2. Jain S.P. & Narang K.L. (2018) *Cost and Management Accounting*, Kalyani Publications
3. Rds. Maheswari, *Cost and Management Accounting*, Sultan Chand Sons Publications, New Delhi.
4. Sharma and Shashi K. Gupta, *Management Accounting*, Kalyani Publishers, Chennai.
5. Jenitra L Mervin, Daslton L Cecil, *Management Accounting*, Lerantec Press, Chennai.

Web Resources

1. https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300#google_vignette
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>
4. https://www.tutorialspoint.com/accounting_basics/management_accounting_ratio_analysis.htm
5. <https://www.shiksha.com/online-courses/articles/marginal-costing-meaning-and-advantages/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	2	2	3	2
CO2	3	2	2	2	3	2	2	3	2	3	2	3
CO3	3	2	3	2	3	2	3	3	2	2	3	2
CO4	3	2	2	2	3	2	2	3	2	2	2	2
CO5	3	3	3	2	3	2	3	3	2	3	3	3
TOTAL	15	11	13	10	15	10	13	13	10	10	12	10
AVERAGE	3	2.1	2.6	2	3	2	2.6	2.6	2	2	2.4	2

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
CORE COURSE XIV: INCOME TAX LAW AND PRACTICE II

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC3	6	-	-	-	4	6	90	25	75	100

Pre-requisite

Students should have studied financial Accounting in I Semester.

Learning Objectives

1. To understand the provisions relating to capital gains.
2. To know the provisions for computation of income from other sources and deductions from gross total income.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the provisions on capital gains	K1
2.	learn about assessment of individuals	K1
3.	apply the knowledge about income from other sources	K3
4.	identify tax authorities and apply assessment procedures	K3
5.	analyse the provisions of set off and carry forward losses	K4

K1 - Remember; K3 – Apply; K4 – Analyse

Units	Contents	No. of Hours
I	Capital Gains Capital Gains - Kinds of Capital Assets - Computation of Capital Gains - Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.	18
II	Income From Other Sources Income from Other Sources - Income Chargeable to Tax under the Head Income from Other Sources - Procedures for Computing Income from Other Sources - Deductions Allowed - Deduction not Allowed - Problems on Computation of Income from Other Sources.	18
III	Set Off and Carry Forward of Losses and Deductions from Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only	18
IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individual (Simple Problems in case of Income from salaries, HP and Profits and Gains - Computed Income may be given)	18
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 of Filing - Voluntary Filing - Return of Loss - Related Return - Defective Return - Signing of Return - Permanent Account Number (PAN)	18
	TOTAL	90

Self-study	Permanent Account Number (PAN)
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Textbooks

1. T. Srinivasan – *Income Tax & Practice* – Vijay Nicole Imprints Private Limited, Chennai.
2. Mehrotra H.C, Dr. Goyal S.P, *Income Tax Law and Accounts*, Sahitya Bhavan Publications, Agra.

Reference Books

1. Hariharan N, *Income Tax Law & Practice*, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2. Bhagwati Prasad, *Income Tax Law and Practice*, Vishwa Prakashan, New Delhi.
3. Vinod K. Singhanian, *Students Guide to Income Tax.*, U.K. Bharghava Taxman, New Delhi
4. V. P. Gaur, Narang, Puja Gaur and Rajeev Puri- *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.
5. T.S. Reddy and Hariprasad Reddy, *Income Tax Law and Practice*, Margham Publications, Chennai.

Web Resources

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>
4. <https://cleartax.in/s/set-off-carry-forward-losses>
5. [https://dit-live.taxmann.com/tutorials/1.permanent%20account%20number%20\(pan\).pdf](https://dit-live.taxmann.com/tutorials/1.permanent%20account%20number%20(pan).pdf)

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	3	2	3	2	2
CO3	3	3	3	2	3	2	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	3	2	2	2	2
CO5	3	3	3	2	3	2	3	3	2	3	3	3
TOTAL	15	12	13	10	13	10	13	15	10	12	13	13
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	3	2	2.2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE III: a) AUDITING & CORPORATE GOVERNANCE

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE1	5	-	-	-	3	5	75	25	75	100

Pre-requisite

Students should have studied Commerce in XII Std.

Learning Objectives

1. To understand process of auditing and its classification.
2. To provide insights on the framework, theories and models of corporate governance and the concept of corporate social responsibility.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	define auditing and its process	K1
2.	compare and contrast the procedure of audit and documentation	K2
3.	identify the role of auditors in companies	K2
4.	define the concept of corporate governance	K2
5.	appraise the implications of corporate social responsibility	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audits - Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.	15
II	Audit Procedures and Documentation Audit Planning - Audit Programme - Procedures - Internal Audit - Internal Control - Internal Check - Vouching - Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.	15
III	Company Auditor Appointment and Removal of Auditors - Rights, Duties and Liabilities of Auditor - Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) - Impact of Computerisation on Audit Approach - Online Computer System Audit - Types of Online Computer Systems - Procedure of Audit under ISA System.	15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.	15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and	15

	Corporate Governance - CSR Provisions under the Companies Act, 2013.	
	TOTAL	75

Self-study	Rights, Duties and Liabilities of Auditor
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Textbooks

1. Pardeep Kumar & Jaswant Singh, *Auditing - Theory and Practice*, Kalyani Publishing House, New Delhi
2. B. N. Tandon, S. Sudharsanam & S. Sundharabahu, *Practical Auditing*, S. Chand & Sons New Delhi.

Reference Books

1. Dr. T. R. Sharma, *Auditing*, Sahithya Bhawan Publications, Agra
2. C. B. Gupta, Neha Singhal, *Auditing & Corporate Governance*, Scholar Tech Press, New Delhi.
3. Shri. Vengadamani, *Practical Auditing*, Margham Publication, Chennai.
4. Dr. T. R. Sharma, Dr. Gaurav Sankalp, *Auditing & Corporate Governance*, Sahithya Bhawan Publications, Agra
5. Aruna Jha, *Auditing & Corporate Governance*, Taxmann Publication Pvt. Ltd, New Delhi.

Web Resources

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>
4. https://en.wikipedia.org/wiki/Corporate_governance
5. <https://gacbe.ac.in/pdf/ematerial/18BCO55S-U3.pdf>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	3	2	3	3
CO2	3	2	2	2	2	2	2	3	2	2	2	2
CO3	3	3	3	2	3	2	3	3	3	2	3	3
CO4	3	2	2	2	2	2	2	3	3	2	2	2
CO5	3	3	3	2	3	2	3	3	2	2	3	3
TOTAL	15	12	13	10	13	10	13	15	13	10	13	13
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	3	2.6	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE III: b) FINANCIAL MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE2	5	-	-	-	3	5	75	25	75	100

Pre-requisite

Students should have studied financial accounting and services in previous semester.

Learning Objectives

1. To introduce the concept of financial management.
2. To gain knowledge about techniques in capital budgeting, dividend payment models and calculation of working capital in an organization.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall the concepts in financial management	K1
2.	determine dividend pay-outs	K2
3.	apply the various capital structure theories	K3
4.	apply capital budgeting techniques to evaluate investment proposals	K3
5.	estimate the working capital of an organization	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	Introduction Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management - Financial Goals - Profit maximization Vs. Wealth Maximisation - Components of Financial Management.	15
II	Financial Decision Capital Structure - Definition - Meaning – Theories - Factors determining Capital Structure - Various approaches of Capital Structure - Cost of Capital - Meaning - Methods - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite Cost of Capital (WACC) Leverage - Concept - Operating and Financial Leverage on EPS.	15
III	Investment Decision Capital Budgeting - Meaning - Process - Cash Flow Estimation - Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period - Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return - Profitability Index.	15
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.	15
V	Working Capital Decision Working Capital - Meaning and Importance - Factors Influencing Working Capital - Determining - Working Capital Operating Cycle - Management of Current Assets: Inventories, Accounts Receivables and Cash.	15
TOTAL		75

Self-study	Financial Management - Financial Goals - Profit maximization Vs. Wealth Maximisation - Components of Financial Management
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Textbooks

1. Dr. S. N. Maheshwari, *Elements of Financial Management*, Sultan Chand & Sons, New Delhi.
2. A. Murthy, *Financial Management*, Margham Publications, Chennai.

Reference Books

1. Prasana Chandra, *Financial Management*, Tata McGraw Hill, New Delhi.
2. Khan & Jain, *Financial Management*, Sultan Chand & Sons, New Delhi.
3. J. Srinivasan and P. Periyasamy, *Financial Management*, Vijay Nicole Publishers, Chennai.
4. R.K. Sharma, Shashi K Gupta, *Financial Management*, Kalyani Publications, New Delhi.
5. Dr. Kulkarni and Dr. Sathya Prasad, *Financial Management*, Himalaya Publishing House, Mumbai.

Web Resources

1. <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>
4. <https://aits-tpt.edu.in/wp-content/uploads/2018/08/Capital-Budgeting.pdf>
5. <https://www.wallstreetprep.com/knowledge/capital-structure/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	2	2	3	3
CO2	3	2	2	2	3	2	2	3	2	3	2	3
CO3	3	3	3	2	3	2	3	3	2	2	3	3
CO4	3	2	2	2	3	2	2	3	2	2	2	3
CO5	3	3	3	2	3	2	3	3	2	2	3	3
TOTAL	15	12	13	10	15	10	13	15	10	11	13	15
AVERAGE	3	2.2	2.6	2	3	2	2.6	3	2	2.1	2.6	3

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE III: c) LOGISTICS AND SUPPLY CHAIN
MANAGEMENT

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE3	5	-	-	-	3	5	75	25	75	100

Pre-requisite

Students should have studied E-Commerce in IV semester.

Learning Objectives

1. To understand the origin and principles of logistics management.
2. To gain insight on the importance of inventory control and supply chain management.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	examine the importance of customer service in logistics management	K1
2.	understand the inter relation between enablers and levels of supply chain improvement	K1
3.	develop an understanding on the distribution channel management	K2
4.	identify the conflict resolution strategies	K2
5.	interpret the global applications of supply chain management	K3 & K4

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** – Analyse

Units	Contents	No. of Hours
I	Logistics Management Origin - Meaning - Importance - Types of Logistics - Principles of Logistics Management - Warehouse Management - Meaning - Definition - Importance - Types of WM - Automation and Outsourcing - Customer Service and Logistics Management - Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory.	15
II	Transportation and Distribution Types of Inventory Control - Demand Forecasting – Routing - Transportation Management - Some Commercial aspects in Distribution Management - Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21 st Century.	15
III	Supply Chain Management Introduction and Development - Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain - Management - Participants in Supply Chain - Global Applications.	15
IV	Supply Chain Drivers Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter Relation between Enablers and Levels of Supply Chain Improvement - Systems and Values of Supply Chain.	15
V	Aligning the Supply Chain with Business Strategy SCOR Model - Outsourcing 3 PLs - Fourth Party Logistics - Bull Whip Effect and Supply Chain - Supply Chain Relationships - Conflict Resolution Strategies - Certifications.	15

	TOTAL	75
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Self-study	Importance of Supply Chain & Participants in Supply Chain
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Textbooks

1. G. Raghuram & N. Rangaraj: *Logistics and Supply Chain Management*, Macmillan Publications, India.
2. D.K. Agrawal: *Textbooks of Logistics and Supply Chain Management*, MacMillan Publications, India.

Reference Books

1. Waters Donald, *Logistics: Introduction to Supply Chain Management*, Palgrave Macmillan Publications, India.
2. Peter Bolstorff *Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model*, Amazon publishing, Washington, USA
3. Christopher Martin, *Logistics and Supply Chain Management: Creating Value—Adding Networks*, FT Press, New Jersey, USA.
4. Dalmina Sanjay, *Financial Supply Chain Management*, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
5. Robert F. Jacobs, William L. Berry *Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference*, 2nd Edition, McGraw Hill, Noida.

Web Resources

1. <https://www.netsuite.com/portal/resource/articles/erp/warehouse-management.shtml#:~:text=Warehouse%20management%20encompasses%20the%20principles,managing%20inventory%20and%20fulfilling%20orders>
2. <https://www.investopedia.com/terms/s/scm.asp>
3. <https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions>
4. <https://www.carecprogram.org/uploads/Chapter-4-Supply-Chain-Relationships.pdf>
5. <https://supplychaindigital.com/supply-chain-risk-management/value-supply-chain-management>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	2	2	3	3
CO2	3	2	2	2	2	2	2	3	2	3	2	2
CO3	3	3	2	2	3	2	3	3	2	2	3	3
CO4	3	2	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	2	3	3	3
TOTAL	15	12	12	10	13	10	13	14	10	12	13	13
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.8	2	2.4	2.6	2.6

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE IV: a) COMPUTER APPLICATION IN
BUSINESS

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE4	3	-	2	-	3	5	75	25	75	100

Pre-requisite

Students should have studied basic knowledge in computer.

Learning Objectives

1. To apply various terminologies used in the operation of computer systems in a business environment.
2. To generate electronic mail for communicating in an automated office for business environment

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall various techniques of working in MS-word	K1
2.	understanding various tools used in MS-Excel.	K1
3.	apply Excel tools in various business areas of finance, HR, Statistics	K3
4.	prepare appropriate business document	K5
5.	create presentation for seminars and lecture	K5

K1 - Remember; **K3** – Apply; **K5** – Create

Units	Contents	No. of Hours
I	Word Processing Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.	15
II	Mail Merge Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.	15
III	Preparing Presentations Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media - Design - Transition - Animation - Slideshow. Creating Business Presentations.	15
IV	Spreadsheet and its Business Applications Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing and Printing a Worksheet - Handling Operators in Formula, Project involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	15
V	Creating Business Spreadsheet Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	15

	TOTAL	75
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Self-study	Printing Documents, Creating Business Documents
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Textbooks

1. R Parameswaran, *Computer Application in Business* - S. Chand Publishing, UP.
2. Dr. Sandeep Srivastava, Er. Meera Goyal, *Computer Applications In Business* - SBPD Publications, UP.

Reference Books

1. Mansi Bansal, Sushil Kumar Sharma, *Computer Application In Business* ,Mumbai, Maharashtra.
2. Peter Norton, “*Introduction to Computers*” –Tata McGraw-Hill, Noida.
3. Renu Gupta: *Computer Applications in Business*, Shree Mahavir Book Depot (Publishers) New Delhi.
4. Gupta, Swati, *Office Automation System*, Lap Lambert Academic Publication. USA.
5. Dr. R. Deepalakshmi, *Computer Fundamentals and Office Automation*, Charulatha Publications, Tamil Nadu.

Web Resources

1. https://www.youtube.com/watch?v=Nv_Nnw01FaU
2. <https://www.udemy.com/course/office-automation-certificate-course/>
3. https://guides.lib.umich.edu/ld.php?content_id=11412285
4. <https://www.canva.com/presentations/>
5. <https://www.youtube.com/watch?v=UKNeoDe7naI>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3	2	3	3	2	2	3	2
CO2	3	2	3	2	2	2	2	3	2	3	2	2
CO3	3	3	3	2	3	2	3	3	2	2	3	2
CO4	3	2	3	2	2	2	2	3	2	2	2	2
CO5	3	3	3	2	3	2	3	3	2	3	2	2
TOTAL	15	12	15	10	13	10	13	15	10	12	12	10
AVERAGE	3	2.4	3	2	2.6	2	2.6	3	2	2.4	2.4	2

3 – Strong, 2- Medium, 1- Low

SEMESTER VI**DISCIPLINE SPECIFIC ELECTIVE IV: b) ORGANISATIONAL BEHAVIOUR**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE5	5	-	-	-	3	5	75	25	75	100

Pre-requisite

Students should know basic human values and principles.

Learning Objectives

1. To enable the students to understand executive behaviour in the work place.
2. To equip students to cope up with group dynamics and team building.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the organisational behaviour in the working place	K1
2.	identify one's own personality and perception	K2
3.	learn the organisational climate and culture in the business world	K2
4.	measure the attitude, values, emotions and moods of human beings	K3
5.	coping with the group members and team building	K3

K1 - Remember; **K2** - Understand; **K3** – Apply

Units	Contents	No. of Hours
I	Introduction to Organizational Behaviour: Definition - Key Elements - Nature and Scope - Need - Contributing Disciplines to Organisational Behaviour: Psychology - Sociology - Anthropology - Other Social Sciences - Challenges - Behaviour Process - Models: Autocratic - Custodial - Supportive – Collegial	15
II	Individual Perspective: Individual and Individual Differences - Human Behaviour and its Causation - Personality: Concept - Determinants - Types - Development of Personalities - Personality Influence - Measures - Perception: Perception Differences from Sensation - Process - Factors - Improvement - Application in Organisational Behaviour.	15
III	Attitude, Values, Emotions and Moods: Attitudes: Concepts - Formation - Types - Measurement - Values: Concept - Types - Formation - Value and Behaviour - Developmental Values - Emotions and Moods: Types - Sources - Aspects - Theories - Affective Events Theory - Emotional Intelligence: Competence - Benefits - OB Applications of Emotions and Moods.	15
IV	Group Dynamics: Group Behaviour: Characteristics of a Group - Reasons for Formation of Group - Types - Stages - Group Behaviour - Group Decision Making - Team Buildings: Types - Process - Roles - Failure - Successful - Social Loafing - Conflict: Conflict Vs. Competition - Sources - Types - Aspects - Process - Conflict Management	15
V	Organisational Climate and Culture: Organisational Climate - Concept - Dimensions - Determinants - Culture: Concept - Types - Functions - Creating, Sustaining and Changing a Culture - Learning of Culture - Organisational Climate Vis-a-vis Organisational Culture	15
TOTAL		75

Self-study	Emotions and Moods: Types - Sources
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Textbooks

1. S. S Khanka (2020). *Organisational Behaviour*. (15th edition). S Chand and Company Limited
2. Aswathappa, K. (2008). *Organisational Behaviour*. (11th edition). New Delhi: Himalaya Publishing House.

Reference Books

1. Prasad, L.M. (2011). *Organisational Behaviour*. (5th edition). New Delhi: Sultan Chand & sons.
2. Sundar, K. & Srinivasan. (2015). *Elements of Organisational Behaviour*. (1st edition). New Delhi: Vijay Nicole imprints Pvt. Ltd.
3. J. Jayashankar, *Organizational Behavior*- Margham publications, Chennai.
4. Balaji, C.D. (2016). *Organisational Behaviour*. (1st edition). Chennai: Margham Publications.
5. Luthans Fred, *Organizational Behavior*- Tata McGraw Hill.

Web Resources

1. <https://iedunote.com/organizational-behavior>
2. <http://www.indiaclass.com>
3. https://www.tutorialspoint.com/organizational_behavior
4. <https://www.referenceforbusiness.com/management/Gr-Int/Group-Dynamics>
5. Organizational Climate: Meaning, Importance, Types & Example

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	3	3	2	2	3	2
CO2	3	2	3	3	2	2	2	3	2	3	2	2
CO3	3	3	3	3	3	2	3	3	2	2	3	2
CO4	3	2	3	3	2	2	2	3	2	2	2	2
CO5	3	3	3	3	3	2	3	3	2	3	3	2
TOTAL	15	12	15	15	13	10	13	15	10	12	13	10
AVERAGE	3	2.4	3	3	2.6	2	2.6	3	2	2.4	2.6	2

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE IV: c) BASICS OF MS EXCEL

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE6	3	-	2	-	3	5	75	25	75	100

Pre-requisite

Students should have basic knowledge on computer.

Learning Objectives

1. To familiarize with the features and functions of a spread sheet.
2. To understand the concepts of accounting, reporting and analysis using spread sheet.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understanding various tools used in MS-Excel	K1
2.	knowledge on various statistical tests in MS-Excel	K2
3.	develop and apply fundamental skills on spreadsheet	K2 & K3
4.	demonstrate proficiency in using complex spreadsheet tools such as formulas and functions	K3
5.	develop trending application using MS-Excel	K3

K1 - Remember; **K2** - Understand; **K3** - Apply

Units	Contents	No. of Hours
I	Introduction Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, Formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.	15
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.	15
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.	15
IV	Reference Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: Hlookup, Vlookup, Transpose, Getpivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	15
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	15

	TOTAL	75
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Self-study	Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.
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Textbooks

1. Ramesh Bangia, *Learning Microsoft Excel 2013*, Khanna Book Publishing, Bangalore.
2. Harjit Suman, *Excel Bible for Beginners*, Kindle Edition, Chennai.

Reference Books

1. Glyn Davis & Branko Pecar: *Business Statistics using Excel*, Oxford publications, Chennai.
2. Google Sheets Basics: Masato Takeda and others; TekuruInc, India.
3. Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "*Microsoft 2003*", Tata McGraw Hill, Noida.
4. John Walkenbach, *MS Excel Bible*, Wiley Publication, New Jersey, USA.
5. Wayne L Winston, *Microsoft Excel, Data Analysis and Business Modelling*, Prentice Hall, New Jersey, USA.

Web Resources

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3	2	3	3	2	2	3	2
CO2	3	2	3	3	2	2	2	3	2	3	2	2
CO3	3	3	3	3	3	2	3	3	2	2	3	2
CO4	3	2	3	3	2	2	2	3	2	2	2	2
CO5	3	3	3	3	3	2	3	3	2	3	3	2
TOTAL	15	12	15	15	13	10	13	15	10	12	13	10
AVERAGE	3	2.4	3	3	2.6	2	2.6	3	2	2.4	2.6	2

3 – Strong, 2- Medium, 1- Low

SEMESTER VI
PROFESSIONAL COMPETENCY SKILL II: GENERAL AWARENESS FOR
COMPETITIVE EXAMINATION

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								Internal	External	Total
AU236PS1	2	-	-	-	2	2	30	25	75	100

Pre-requisite

Students should have general knowledge.

Learning Objectives

1. To create the opportunity for learning across different disciplines.
2. To build experiences for students as they grow into lifelong learners.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	develop broad knowledge on the different component in polity	K1
2.	understand the geographical features in India and across countries	K1
3.	understand the significance of India's freedom struggle	K1
4.	acquire knowledge on the aspects of Indian economy	K2
5.	gain knowledge on ecology and environment	K2

K1 - Remember; K2 - Understand;

Units	Details	No. of Hours
I	Indian Polity Basics Concepts - Three Organs of Indian Government (Executives, Legislature, Judiciary), Introduction to Indian Constitution - Salient Features of Constitution, Preamble, Fundamental Rights, Fundamental Duties, Directive Principles of State Policy, Types of Majority, Amendments to the Constitution, Basic Structure Doctrine, Division of Subjects between the Union and the States Local Governance, Elections in India and Election Commission, CAG.	6
II	Geography Major Oceans of the World - Important Canals - Gulfs - Straits and Passes - Indian Rivers and its Tributaries - Climatology - Atmosphere, Wind Systems, Clouds Systems, World Climatic Classification - Indian Climate - Indian Monsoon - Indian's Physical Features, Indian Soil Types and Distribution - Importance Trade Routes and Projects, Indian Natural Vegetation - Indian Agriculture - Major Crops and its Distribution, Indian Industries and its Distribution.	6
III	Economy National Income - Inflation - Money and Banking - Agriculture in India - Union Budget - Planning in India - Poverty - Unemployment - Inclusive Development and Development Issues - Industrial Policies - Financial Markets.	6
IV	History Modern India - Formation of Indian National Congress - Morley Minto Reforms, Revolutionary Activities - World War I and India's Response - Home Rule League - Montague Chelmsford Reforms - Rowlett Act - Non-Cooperation Movement - Simon Commission and Nehru Report - Civil Disobedience Movement and Round Table Conferences - Quit India Movement and Demand for Pakistan - Cabinet Mission - Formation of Constituents Assembly and Partition of India.	6

V	Environment and Ecology Basic Concepts - Ecology, Biodiversity - Food Chain and Food Web - Bio Geo Chemical Cycles - International Bio Diversity Organisations - International Conventions - Conferences and Protocol - Indian Environmental Laws and Environment related Organisation	6
	TOTAL	30

Self-study	Food Chain and Food Web
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Textbooks

1. Class XI and XII NCERT *Geography*
2. *History* – Old NCERT’S Class XI and XII

Reference Books

1. M. Laxmi Kant (2019), *Indian polity*, McGraw- Hill
2. Ramesh Singh (2022), *Indian Economy*, McGraw – Hill
3. G.C Leong, *Physical and Human Geography*, Oxford University Press
4. Majid Hussain- *India Map Entries in Geography*, GK Publications Pvt, Ltd.
5. Antony Xavier & Sambasivan. (2021). *Superior Guide for SBI*. Chennai: Vie Sakthi PublishingHouse.

Web Resources

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

SEMESTER VI
GENDER EQUITY AND INCLUSIVITY

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
UG236GE1	1	-	-	-	1	1	15	50	50	100

Learning Objectives

1. To understand the challenges faced by women in the society.
2. To analyze the legitimate rights and laws that aid women to march towards emancipation and empowerment.

Course Outcomes

On the successful completion of the course, student will be able to:		
1	interpret the life struggles of women and to promote equality	K1
2	identify the socio-cultural and religious practices that subjugate women	K2
3	probe deep into the root cause of marginalization of women and to promote an inclusive nature	K3
4	investigate the challenges faced by women in practical life	K4
5	evaluate exploitation of women as commercial commodities in advertisements and media	K5

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

Unit	Contents	No. of Hours
I	Life Struggle of a Woman: Challenges faced by girl students, education and religion, woman and society, working environment.	3
II	Cultural Traits: Myths and religious texts, opposition and rebuttal, contemporary literature, cultural decay, opportunities provided by social media.	3
III	Women's Rights: Democratic women's association, Laws for women's rights, essential legal rights of girl child in India, gender justice, millennium development goals, Political parties.	3
IV	Women's Liberation: Struggle for social rebirth, role of government and NGO's- self-help group for women, Indian political of legal profession and gender representation. the supreme courts efforts, challenging patriarchal narratives, global responsibility, women in sustainable development.	3
V	Inclusivity: Equal opportunities for women and men, equal access and opportunities for disabled people, indigenous populations, refugees and migrants - Importance of challenging and redefining gender roles - value and respect towards all gender identities.	3
TOTAL		15

Reference Books

1. Hosoda, M. 2021. Promoting Gender Diversity and Inclusion at Workplace: A Case Study of Japanese Retail and Financial Service Company. Rikkyo University
2. Palo, S., Jha, K. K. 2020. Introduction to Gender. Tata Institute of Social Sciences.
3. Debois, E. and L. Dumenil. 2005. Through Women's Eyes: An American History With Documents. St. Martin Press.
4. Carter, Sarah. Mansell, 1990. Women's Studies: A Guide to Information Sources
5. .Datchana Moorthy Ramu.2020. Gender Equality and Sustainable development Goals,Notion Press.

Web Resources

1. https://en.wikipedia.org/wiki/Women%27s_studies

2. <https://libguides.berry.edu/wgs/reference>
3. <https://www.albany.edu/~dlafonde/women/wssresguide9602>
4. <https://openbooks.library.umass.edu/introwgss/chapter/references-feminist-movements/>
5. <https://libguides.niu.edu/womensandgenderstudies/ReferenceSources>

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