

**Holy Cross College (Autonomous), Nagercoil**  
**Kanyakumari District, Tamil Nadu.**  
**Accredited with A<sup>+</sup> by NAAC - IV Cycle – CGPA 3.35**

Affiliated to  
**Manonmaniam Sundaranar University, Tirunelveli**



**Semester I & II**

**UG Guidelines & Syllabus**

**DEPARTMENT OF CORPORATE SECRETARYSHIP**



**2024-2027**

**(With effect from the academic year 2024-2025)**

**Issued from**  
**THE DEANS' OFFICE**

**Vision**

To foster professional corporate leadership visualizing innovation, integration, excellence and sustainable growth.

**Mission**

1. To develop professional skills and competencies in students.
2. To act as a driving force for students to carryout research on contemporary issues in corporate sector.
3. To initiate strategic approach in analysing and evaluating challenging problems and in decision making.
4. To develop lateral thinking in students to be leaders of determination and commitment with global outlook.

**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) COMMERCE**

<b>PEOs</b>	<b>Upon completion of B. Com. degree programme, the graduates will be able to</b>	<b>Mission Addressed</b>
<b>PEO1</b>	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.	<b>M1, M2 &amp; M4</b>
<b>PEO2</b>	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	<b>M1, M3, M4 &amp; M5</b>
<b>PEO3</b>	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	<b>M4, M5 &amp; M6</b>

**Programme Outcomes (POs) COMMERCE**

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

**Programme Specific Outcomes (PSOs) B.Com Corporate Secretaryship**

<b>PSOs</b>	<b>Upon completion of B.Com Corporate Secretaryship Degree Programme, the graduates will be able to</b>	<b>Mapping with POs</b>
<b>PSO1</b>	a concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.	<b>PO1, PO 2</b>
<b>PSO2</b>	imparting specific knowledge on Company law and secretarial practice.	<b>PO2 &amp; PO4</b>
<b>PSO3</b>	motivate to become an entrepreneur and nurture the entrepreneurial skills.	<b>PO2 &amp; PO7</b>
<b>PSO4</b>	hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.	<b>PO 6 &amp; PO7</b>
<b>PSO5</b>	train to develop managerial skills individually and collectively for better corporate management at local and global level.	<b>PO5 &amp; PO7</b>

**Mapping of POs and PSOs**

POs	PSO1	PSO 2	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)

**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
	Project	1 x 100	100
Elective	Theory Courses	4 x 100	400
Discipline Specific Elective	Theory Courses	4 x 100	400
<b>Total Marks</b>			<b>2300</b>

**Course Structure**

**Curricular Courses**  
**Distribution of Hours and Credits**

Course	S I	S II	S III	S IV	S V	S VI	Total	
							H	C
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
<b>Part III</b>								
Core Course	5 (5) + 5 (5)	5 (5) + 5 (5)	5 (5) + 5 (5)	5 (5) + 5 (5)	5 (4) + 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
<b>Part IV</b>								
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
Value Education					2 (2)		2	2
Internship					(2)		-	2
Professional Competency Skill						2 (2)	2	2
<b>Total</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (23)</b>	<b>30 (26)</b>	<b>30 (22)</b>	<b>180</b>	<b>140</b>

**Co-curricular Courses**

Course	S I	S II	S III	S IV	S V	S VI	Total
Life Skill Training (LST)	-	(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
Massive Open Online Courses (MOOCs)		(1)		(1)			2
Student Training Activity: Clubs & Committees / NSS				(1)			1
Community Engagement Activity: Reaching the Unreached Neighbourhood (RUN)				(1)			1
Human Rights Education (HRE)					(1)		1
Gender Equity Studies (GES)						(1)	1
<b>Total</b>							<b>14</b>

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
<b>Part I</b>	TU241TL1	Language: Tamil	3	6
	FU241FL1	French		
<b>Part II</b>	EU241EL1	English: A Stream	3	6
	EU241EL2	English: B Stream		
	EU241EL3	English: C Stream		
<b>Part III</b>	JU241CC1	Core Course I: Financial Accounting	5	5
	JU241CC2	Core Course II: Corporate Correspondence	5	5
	JU241EC1	Elective Course I: Corporate E-Management	3	4
<b>Part IV</b>	JU241NM1	Non-Major Elective NME I: Basics Personal Finance & Investment Management	2	2
	JU241FC1	Foundation Course FC: Fundamental Concepts of Accounting	2	2
<b>Total</b>			<b>23</b>	<b>30</b>

**SEMESTER II**

Course	Course Code	Title of the Course	Credits	Hours/Week
<b>Part I</b>	TU242TL1	Language: Tamil	3	6
	FU242FL1	French		
<b>Part II</b>	EU242EL1	English: A Stream	3	6
	EU242EL2	English: B Stream		
	EU242EL3	English: C Stream		
<b>Part III</b>	JU242CC1	Core Course III: Advanced Financial Accounting	5	5
	JU242CC2	Core Course IV: Corporate Management	5	5

	JU242EC1	Elective Course II: Securities Laws & Regulation of Financial Markets	3	4
<b>Part IV</b>	JU242NM1	Non-Major Elective NME II: Every day banking	2	2
	JU242SE1	Skill Enhancement Course SEC I: Fundamentals of Auditing	2	2
		<b>Total</b>	<b>23</b>	<b>30</b>

**SEMESTER III**

Course	Course Code	Title of the Course	Credits	Hours / Week
<b>Part I</b>	TU243TL1	Language: Tamil	3	6
	FU243FL1	French		
<b>Part II</b>	EU243EL1	English	3	6
<b>Part III</b>	JU243CC1	Core Course V: Corporate Accounting	5	5
	JU243CC2	Core Course VI: GST & Customs Law	5	5
	JU243EC1	Elective Course III: Business Economics	3	4
<b>Part IV</b>	JU243SE1	Skill Enhancement Course SEC II: GST Filing of Returns	2	2
	UG24CSE2	Skill Enhancement Course SEC IV: Digital Fluency	2	2
		<b>Total</b>	<b>23</b>	<b>30</b>

**SEMESTER IV**

Course	Course Code	Title of the Course	Credits	Hours/ Week
<b>Part I</b>	TU244TL1	Language: Tamil	3	6
	FU244FL1	French		
<b>Part II</b>	EU244EL1	English	3	6
<b>Part III</b>	JU244CC1	Core Course VII: Specialised Company Accounts	5	5
	JU244CC2	Core Course VIII: Company Law & Secretarial Practice	5	5
	JU244EC1	Elective Course IV: Business Statistics	3	4
	UG24CSE1	Skill Enhancement Course SEC III: Fitness for Wellbeing	2	2
	UG244EV1	Environmental Studies	2	2
		<b>Total</b>	<b>23</b>	<b>30</b>

**SEMESTER V**

Course	Course Code	Title of the Course	Credits	Hours/ Week
<b>Part III</b>	JU245CC1	Core Course IX: Management Accounting	4	5
	JU245CC2	Core Course X: Income Tax Law & Practice I	4	5
	JU245CC3	Core Course XI: Business Laws	4	5
	JU245RP1	Core Research Project	4	5
	JU245DE1	Discipline Specific Elective I: a) Corporate Governance & Business Ethics	3	4
	JU245DE2	Discipline Specific Elective I: b) Industrial Laws		
	JU245DE3	Discipline Specific Elective I: c) Investment and Portfolio Management		

	JU245DE4	Discipline Specific Elective II: a) Basics of Research Methodology	3	4
	JU245DE5	Discipline Specific Elective II: b) Entrepreneurial Development		
	JU245DE6	Discipline Specific Elective II: c)E-Commerce		
<b>Part IV</b>	JU245VE1	Value Education	2	2
	JU245IS1	Internship	2	-
		<b>Total</b>	<b>26</b>	<b>30</b>

**SEMESTER VI**

Course	Course Code	Title of the Course	Credits	Hours/Week
<b>Part III</b>	JU246CC1	Core Course XII: Cost Accounting	5	6
	JU246CC2	Core Course XIII: Income Tax Law & Practice-II	5	6
	JU246CC3	Core Course XIV: Banking Theory Law & Practice	4	6
	JU246DE1	Discipline Specific Elective III: a) Knowledge Management	3	5
	JU246DE2	Discipline Specific Elective III: b) Office Management		
	JU246DE3	Discipline Specific Elective III: c) Human Resource Management		
	JU246DE4	Discipline Specific Elective IV: a) Financial Management	3	5
	JU246DE5	Discipline Specific Elective IV: b) Modern Marketing Management		
	JU246DE6	Discipline Specific Elective IV: c) Indirect Taxation		
<b>Part IV</b>	JU246PS1	Professional Competency Skill: Training for Competitive Examinations	2	2
		<b>Total</b>	<b>22</b>	<b>30</b>
<b>TOTAL</b>			<b>140</b>	<b>180</b>

**Co-curricular Courses**

Part	Semester	Code	Title of the Course	Credit
<b>Part V</b>	<b>I &amp; II</b>	UG232LC1	Life Skill Training I: Catechism	<b>1</b>
		UG232LM1	Life Skill Training I: Moral	
	<b>I</b>	UG231C01 - UG231C--	Skill Development Training (SDT) - Certificate Course	<b>1</b>
	<b>II</b>	JU232FP1	Field Project	<b>1</b>
	<b>I &amp; III</b>	JU231V01- JU231V--/ JU233V01 - JU233V--	Specific Value-added Course	<b>1+1</b>
	<b>II &amp; IV</b>	-	MOOC	<b>1+1</b>
	<b>III &amp; IV</b>	UG234LC1	Life Skill Training II: Catechism	<b>1</b>
		UG234LM1	Life Skill Training II: Moral	
	<b>IV &amp; VI</b>	GVAC2401- GVAC24--	Generic Value-added Course	<b>1 +1</b>

	<b>I - IV</b>	UG234ST1	Student Training Activity - Clubs & Committees / NSS	<b>1</b>
	<b>IV</b>	UG234CE1	Community Engagement Activity - RUN	<b>1</b>
	<b>V</b>	UG235HR1	Human Rights Education	<b>1</b>
	<b>VI</b>	UG236GS1	Gender Equity Studies	<b>1</b>
			<b>Total</b>	<b>14</b>

**Specific Value-Added Courses**

Semester	Course Code	Title of the Course	Credits	Total Hours
I	JU241V01	Social Etiquette	1	30
I	JU241V02	Mobile Marketing- The Next Generation of Marketing	1	30
I	JU241V03	Soft Skill	1	30

**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
<b>Total</b>	<b>25</b>

**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
<b>Total</b>	<b>40</b>	<b>Total</b>	<b>100</b>

**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
<b>Total</b>	<b>25</b>

**Question pattern**

External Exam	Marks
Major Practical	75
Minor Practical / Spotters /Record	
<b>Total</b>	<b>75</b>



**Core Research Project**

Ratio of Internal and External = 25:75

Components	Marks
<b>Internal</b>	25
<b>External</b>	
Core Research Project Report	40
Viva voce	35
<b>Total</b>	<b>100</b>

**Part - IV****i. Non-major Elective, Skill Enhancement Course I & II, Foundation Course, Value Education, 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
<b>Total</b>	<b>25</b>

**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 <b>Three out of Five</b> )	12	Part B 5 x 4 (Open choice any <b>Five out of Eight</b> )	20
Part C 1 x 9 (Open choice <b>One out of Three</b> )	9	Part C 5 x 9 (Open choice any <b>Five out of Eight</b> )	45
<b>Total</b>	<b>25</b>	<b>Total</b>	<b>75</b>

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

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

**Fitness and Wellbeing**

Components	Marks
<b>Internal</b>	
Quiz (15 x 1)	15
Exercise (2 x 5)	10
<b>Total</b>	<b>25</b>
<b>External</b>	
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
<b>Total</b>	<b>75</b>

**iii. Environmental Studies****Internal Components**

Component	Marks
Project Report	15
Viva voce	10
<b>Total</b>	<b>25</b>

**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 <b>Three out of Five</b> )	12	Part B 5 x 4 (Open choice any <b>Five out of Eight</b> )	20
Part C 1 x 9 (Open choice <b>One out of Three</b> )	9	Part C 5 x 9 (Open choice any <b>Five out of Eight</b> )	45
<b>Total</b>	<b>25</b>	<b>Total</b>	<b>75</b>

**iv. Internship**

Components	Marks
Industry Contribution	50
Report & Viva-voce	50
<b>Total</b>	<b>100</b>

**Co-Curricular Courses:****i. Life Skill Training: Catechism & Moral, Human Rights Education & Gender Equity Studies****Internal Components**

Component	Marks
Project - Album on current issues	25
Group Activity	25
<b>Total</b>	<b>50</b>

**External Components**

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

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

Components	Marks
Attendance & Participation	50
Skill Test	50
<b>Total</b>	<b>100</b>

**iii. Field Project:**

Components	Marks
Field Work	50
Field Project Report & Viva-voce	50
<b>Total</b>	<b>100</b>

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

Components	Marks
Internal	25
External	75
<b>Total</b>	<b>100</b>

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

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

Component	Marks
Attendance	25
Participation	75
<b>Total</b>	<b>100</b>

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

Components	Marks
Attendance & Participation	50
Field Project	50
<b>Total</b>	<b>100</b>

**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	-	-	-	<b>8</b>
	External	5	2	1	3	2	2	2	1	2	-	-	-	<b>20</b>
II UG	Internal	1	1	-	1	1	1	1	-	1	1	-	-	<b>8</b>
	External	5	1	1	4	1	1	-	3	1	1	-	2	<b>20</b>
III UG	Internal	1	-	-	1	-	1	1	1	1	1	1	-	<b>8</b>
	External	5	1	1	4	1	1	-	3	1	1	-	2	<b>20</b>

**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.
- 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.
- There shall be examinations at the end of each semester, for odd semesters in October/November; for even semesters in April/ May.
- 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.

## 2. 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:

$$\text{CGPA} = \frac{\text{Cumulative Grade Point Average (CGPA) } \sum_n \sum_i C_{ni} G_{ni} / \sum_n \sum_i C_{ni}}{\text{Sum of the multiplication of grade points by the credits of the entire programme}} \\ \text{Sum of the credits of the courses of the entire programme}$$

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++	First Class with Distinction*
8.0 and above but below 8.5	D+	
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**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241CC1	5	-	-	-	5	5	75	25	75	100

**Pre-requisite:** Knowledge of basic accounts

**Learning Objectives:**

1. To understand the fundamentals of accounting and the preparation of financial statements.
2. To gain knowledge on accounting for non-trading organisations.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	recall and explain the fundamentals of accounting and the preparation of financial statements	<b>K1</b>
2.	explain and preparation of income and expenditure account and balance sheet for non-trading organisations.	<b>K2</b>
3.	accounting under single entry system	<b>K2</b>
4.	knowledge of average due date and account current	<b>K2, K3</b>
5.	classify, apply and compute the different methods of depreciation	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>FINAL ACCOUNTS</b> Preparations of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stocks - Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors and Creditors, Interest on Capital and Drawings.	<b>15</b>
<b>II</b>	<b>ACCOUNTS FOR NON- TRADING CONCERN</b> Receipts and Payments - Income and Expenditure - Balance Sheet of Non-trading Organization.	<b>15</b>
<b>III</b>	<b>SINGLE ENTRY SYSTEM</b> Meaning and features of Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Conversion Method.	<b>15</b>
<b>IV</b>	<b>AVERAGE DUE DATE AND ACCOUNT CURRENT</b> Average Due Date - Meaning, Need, Calculation of Average Due Date - Consideration of holidays intervening in the period - Account Current - Meaning and Purpose, Forward Method, Product Method, Periodical Balance Method - Insurance Claims - Average Clause (Loss of stock only).	<b>15</b>
<b>V</b>	<b>DEPRECIATION</b> Meaning - Causes of Depreciation - Methods of providing Depreciation - Straight line Method - Diminishing Balance Method.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Self-study</b>	Features of Single Entry and Double Entry System
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**Textbooks:**

1. Thotheadri S.& S. Nafeesa, 2018. *Financial accounting* (2<sup>nd</sup> edition) MC Graw Hill Education, New Delhi.
2. Reddy T.S.& A.Murthy. 2022. *Financial Accounting*, Margham Publications, Chennai.

**Reference Books**

1. Nagarajan M.V.. 2022. *Financial accounting*, Vidhya publications. Chennai.
2. Jain S. P. and K. L. Narang. 2018. *Financial Accounting- I*, (2018<sup>th</sup> Edition). Kalyani Publishers, NewDelhi.
3. Shukla M.C., T. S Grewal, S.C. Gupta. *Advanced Accounting*. S. Chand & Co. New Delhi.
3. Pillai, R.S.N. Bagavathi, Uma. 2012. *Fundamentals of Advanced Accounting*, (Third Edition). Published by S.Chand & Company, New Delhi.
4. Jain S. P. and K. L. Narang. 2018. *Financial Accounting- I*, (2018<sup>th</sup> Edition). Kalyani Publishers, NewDelhi.

**Web Resources**

1. www. accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. <https://www.slideshare.net/AkashSaha25/bills-ofexchange-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
<b>CO1</b>	3	3	2	2	3	2	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	1	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	1	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	2	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	2	2	3	2	3	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>15</b>	<b>6</b>	<b>15</b>	<b>13</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>3</b>	<b>1.5</b>	<b>3</b>	<b>2.6</b>	<b>3</b>

**3 - Strong, 2- Medium, 1- Low**

**SEMESTER I**  
**CORE COURSE II: CORPORATE CORRESPONDENCE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241CC2	5	-	-	-	5	5	75	25	75	100

**Pre-requisite:** Knowledge of Communication

**Learning Objectives:**

1. To demonstrate the knowledge communication in business environment.
2. To learn the basic understanding of drafting of legal deeds and documents.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	inherit the knowledge on introduction to communication.	<b>K1</b>
2.	identify & analyses the different types of communication.	<b>K2</b>
3.	develop and demonstrate the knowledge communication in business environment.	<b>K2, K3</b>
4.	learn the basic understanding of drafting of legal deeds and documents.	<b>K3</b>
5.	enlighten the methods of drafting response and replies.	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>INTRODUCTION TO COMMUNICATION</b> Concept of Communication - Meaning, Definition, Process, Need, Feedback, Principles of effective Communication - Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.	<b>15</b>
<b>II</b>	<b>TYPES OF COMMUNICATION &amp; CORPORATE CORRESPONDENCE</b> Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal - Vertical, Horizontal, Diagonal, Grapevine. Trade Letters - (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)	<b>15</b>
<b>III</b>	<b>COMMUNICATION IN CORPORATE ENVIRONMENT</b> Report Writing - Agenda, Minutes of Meeting - Office Order - Circular Notes- Correspondence with Shareholders - Correspondence with Directors.	<b>15</b>
<b>IV</b>	<b>DRAFTING OF DOCUMENTS</b> Partnership deed - Power of Attorney - Lease Deed - Affidavit - Indemnity Bond - Giftdeed - Memorandum and Articles of Association of a Company - Annual Report of a Company.	<b>15</b>
<b>V</b>	<b>DRAFTING REPLIES &amp; RESPONSES</b> Drafting replies to regulatory show cause notices - Review of Business Documents and Press Releases - Responding to Proxy Advisory Reports -Response to Media Replies - Crisis Communication.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Self-study</b>	Channels of Communication
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**Textbooks:**

1. Raghunthan N.S., B. Santhanam, 2019. *Business communication* (3rd Edition) Margham Publications, Chennai,
2. C.B. Gupta, 2014. *Business Organisation and Management*, (2<sup>nd</sup> Edition) Sultan Chand & Sons, New Delhi.

**Reference Books**

1. Rajendra Pal & J.S. Korlahalli, *Essentials of Business Communication* - SultanChand & Sons - New Delhi.
2. Shirley Taylor, *Communication for Business* - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, *Business Communication Today* - Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, *Advanced Business Communication* - Bangalore.
5. R.C. Sekhar, 2002. *Ethical Choices in Business* (2<sup>nd</sup> Edition) SAGE Publications

**Web Resources**

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. [www.newagepublishers.com](http://www.newagepublishers.com)
3. [www.businesscommunication.org](http://www.businesscommunication.org)
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
<b>CO1</b>	3	1	3	3	1	3	2	1	1	2	3	3
<b>CO2</b>	3	1	3	3	1	1	3	1	1	2	3	3
<b>CO3</b>	3	1	3	3	3	2	2	1	1	2	3	3
<b>CO4</b>	3	1	3	3	2	3	1	3	3	2	3	3
<b>CO5</b>	3	1	3	3	3	2	2	3	3	2	3	3
<b>TOTAL</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>11</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>15</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2.2</b>	<b>2</b>	<b>1.8</b>	<b>1.8</b>	<b>2</b>	<b>3</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low



**SEMESTER I**  
**ELECTIVE COURSE I: CORPORATE E-MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241EC1	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:** Knowledge of Commerce

**Learning Objectives:**

1. To introduce the basics of Multimedia.
2. To teach about E-Commerce.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	define computer, its classification and uses in business.	<b>K1, K2</b>
2.	discuss and explain the operating system, hardware and software and computer networks.	<b>K2,</b>
3.	demonstrate a basic use of internet, email in current scenario and be aware of it.	<b>K2, K3</b>
4.	identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	<b>K3</b>
5.	communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>INTRODUCTION TO COMPUTERS</b> Introduction to Computers - Characteristics - Classification - Advantages and Disadvantages of Computers - Anatomy of Digital Computer - Memory Devices - Input Devices Output Devices.	<b>12</b>
<b>II</b>	<b>OPERATING SYSTEM</b> Concept of Operating System - Functions - Advantages - Classification - Assembler, Compiler, Interpreter- Hardware and Software and its types, Computer Networks - Classification - Typology of Networks.	<b>12</b>
<b>III</b>	<b>INTRODUCTION TO INTERNET</b> Introduction to Internet - Advantages and Uses of Internet - Requirements of Internet - Internet Service Providers (ISPs), IP Addressing - Domain Name - Web Browser-E-Mail - Advantages and Disadvantages of E- Mail.	<b>12</b>
<b>IV</b>	<b>MULTIMEDIA</b> Multimedia - meaning - Basic Concepts & Elements of Multimedia - Text, Images, Sound / Audio, Video, Graphics and Animations - Uses of Multimedia in Education and Entertainment.	<b>12</b>
<b>V</b>	<b>E-COMMERCE</b> E-Commerce - Benefits - Nature - Classification of E-commerce - Advantages and Disadvantages of E-Commerce. Traditional Commerce vs. E-Commerce - Payment through Electronic Mode.	<b>12</b>
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Traditional Commerce vs. E-Commerce
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**Textbooks**

1. Rizwan P. Ahmed. 2013 *Introduction to Information Technology* (1<sup>st</sup> Edition) Margham Publications, Chennai
2. Bajai K.K & Debjani Nag., 2017 *E-Commerce - The cutting edge of Business*. (2<sup>nd</sup> Edition) McGraw Hill Education, Uttar Pradesh.

**Reference Books**

1. Alexix Leon. Mathew Leon 1999. *Fundamentals of Computer Science and Communication Engineering*. S.Chand (G/L) & Company Ltd., New Delhi.
2. Abirami K, Devi & M. Alagammai.2012 *E-Commerce* (1<sup>st</sup> Edition) Margham Publications, Chennai.
3. John Callahan 2000 *Every Students guide to Internet*. (1<sup>st</sup> Edition) McGraw-Hill College, Delhi
4. Keiko Pitter, & Sara Amato 2005 *Every Student's Guide to the Internet, Unix Version*, McGraw-Hill College Delhi
5. Joseph S.J. P.T. 2019- *E-commerce: An Indian Perspective* (6<sup>th</sup> Edition) PHI Learning Pvt. Ltd. Chennai

**Web Resources**

1. <https://edu.gcfglobal.org/>
2. [https://onlinecourses.swayam2.ac.in/cec19\\_cs06/preview](https://onlinecourses.swayam2.ac.in/cec19_cs06/preview)
3. <https://www.investopedia.com/terms/e/ecommerce.asp>
4. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concept>
5. <https://techbullion.com/the-importance-of-ethics-in-ecommerce>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	1	3	3	1	2	1	1	1	2	3	3
<b>CO2</b>	3	1	3	3	1	1	1	1	1	2	3	3
<b>CO3</b>	3	1	3	3	1	3	2	1	1	2	3	3
<b>CO4</b>	3	1	3	3	1	1	2	1	1	3	3	3
<b>CO5</b>	3	1	3	3	1	3	1	1	1	3	3	3
<b>TOTAL</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>10</b>	<b>7</b>	<b>5</b>	<b>5</b>	<b>12</b>	<b>15</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1.4</b>	<b>1</b>	<b>1</b>	<b>2.4</b>	<b>3</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low

**SEMESTER I**  
**NON-MAJOR ELECTIVE I: BASICS OF PERSONAL FINANCE AND**  
**INVESTMENT PLANNING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241NM1	2	-	-	-	2	2	30	25	75	100

**Pre-requisite:** Knowledge of finance

**Learning Objectives:**

- To make students understand basic concepts of personal finance.
- To identify the various investments options and creating a balanced portfolio.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand and exhibit the skill to plan personal finance	<b>K1</b>
2.	learn the time value of money and power of compounding	<b>K2</b>
3.	choosing the investment options with required knowledge	<b>K2, K3</b>
4.	identify the various investment options	<b>K3</b>
5.	analyze the investment opportunities and selecting the best among them for diversified portfolio	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>Personal finance</b> Importance-Money Management Skills - Time Value of Money - Present Value - Future Value - PV & FV of a Lump Sum - PV and FV of Annuities Returns.	<b>6</b>
<b>II</b>	<b>Investment Options</b> Meaning of Portfolio - creating a Balanced Investment.	<b>6</b>
<b>III</b>	<b>Investment Products</b> Investment Products and their Applications Fixed Income Products - Mutual Fund Products - Equity Market - Derivatives and Commodities.	<b>6</b>
<b>IV</b>	<b>Real Estate</b> Real Estate and Other Investments - Risk Profiling - Types of Investment.	<b>6</b>
<b>V</b>	<b>Insurance</b> Insurance - Importance - Life Insurance - Medical Insurance - General insurance - Basics.	<b>6</b>
	<b>Total</b>	<b>30</b>

<b>Self-study</b>	Traditional Commerce vs. E-Commerce
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**Textbooks:**

- Kane & Alex 2021 *Investments* (12<sup>th</sup> Edition) McGraw Hill Education, New Delhi
- Chandra & Prasanna 2021 *Investment Analysis and Portfolio Management* (6th Edition) McGraw Hill Education, New Delhi

**Reference Books:**

- Mike Heffner, 2012 *Business process management in Financial Services*, F.W. Olin Graduate school of Business, United States.
- Perry Stinson, 2019 *Bank management and Financial Services*, (4<sup>th</sup> edition) Clanrye International, USA.
- E. Gordon and K. Natarajan, 2017 *Financial Market and Services*, (11<sup>th</sup> edition) Himalaya Publishing House, Mumbai.
- B. Santhanam, 2015 *Financial Services*, (5<sup>th</sup> edition) Margham Publications, Chennai.

5. Gurusamy.S, 2009 *Financial Services*, (2<sup>nd</sup> edition) Tata McGraw Hill, Noida.

**Web Resources:**

1. <https://www.rbi.org.in>
2. <https://investor.sebi.gov.in/iematerial.html>
3. <https://www.civilserviceindia.com/subject/Management/notes/leasing-hire-purchase-and-venture-capital.html>
4. <https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/>
5. <https://scripbox.com/mf/what-is-mutual-fund/>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	1	3	3	3	3	3	2	3	3	3	3	3
<b>CO2</b>	2	3	3	3	3	2	2	1	3	3	3	3
<b>CO3</b>	1	1	1	1	2	3	2	3	1	3	3	3
<b>CO4</b>	1	1	1	1	1	1	1	2	1	3	3	3
<b>CO5</b>	1	1	2	1	1	2	1	2	1	2	3	1
<b>TOTAL</b>	<b>6</b>	<b>9</b>	<b>10</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>8</b>	<b>11</b>	<b>9</b>	<b>14</b>	<b>15</b>	<b>13</b>
<b>AVERAGE</b>	<b>1.2</b>	<b>1.8</b>	<b>2</b>	<b>1.8</b>	<b>2</b>	<b>2.1</b>	<b>1.6</b>	<b>2.1</b>	<b>1.8</b>	<b>2.8</b>	<b>3</b>	<b>2.6</b>

3 - Strong, 2- Medium, 1- Low

**SEMESTER I**  
**FOUNDATION COURSE FC: FUNDAMENTAL CONCEPTS OF ACCOUNTING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241FC1	2	-	-	-	2	2	30	25	75	100

**Pre-requisite:** Basic Knowledge of Accounts and Commerce

**Learning Objectives:**

1. To provide an overview of accounting concepts.
2. To create an insight about the commerce and allied areas covered in the programme.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand and apply the principles of accounting	<b>K1, K2</b>
2.	demonstrate an overview of understanding of commerce and allied fields	<b>K3</b>
3.	make the students aware about various types of business communication	<b>K2</b>
4.	know the nature and objectives of Mercantile law	<b>K3</b>
5.	understand the basic management concepts and functions	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Accounting</b> Definition - Systems of Accounting - Functions of Accounting - Basis of Accounting - Classification of Accounts - Golden Rules of Accounting - Examples - Books of Accounts - Manual Vs Software.	<b>6</b>
<b>II</b>	<b>Procedure for Journal and Ledger</b> Journal and Ledger - Meaning - Procedure for Journal and Ledger - Passing Journal Entries - Preparing and Balancing Ledger Accounts- Difference between Journal and Ledger.	<b>6</b>
<b>III</b>	<b>Subsidiary Books</b> Subsidiary Books - Purchase Book, Sales Book, Purchase Returns Book, Sales Returns Book, CashBook.	<b>6</b>
<b>IV</b>	<b>Trial Balance</b> Trial Balance - Meaning - Features and Objectives - Preparation of Trial Balance.	<b>6</b>
<b>V</b>	<b>Financial Statements</b> Meaning and Contents - Reporting - Different Types of Accounting - Introduction to Corporate Accounting - Cost Accounting - Management Accounting.	<b>6</b>
	<b>Total</b>	<b>30</b>

<b>Self-study</b>	Traditional Commerce vs. E-Commerce
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**Textbooks**

1. Thothadri. S & S. Nafeesa, 2018. *Financial accounting* (2<sup>nd</sup> edition) MC Graw Hill Education, NewDelhi.
2. Reddy T.S. & A.Murthy. 2022. *Financial Accounting*, Margham Publications, Chennai.

**Reference Books**

1. Jain S. P. and K. L. Narang. 2018. *Financial Accounting- I*, (2018<sup>th</sup> Edition). Kalyani Publishers, Chennai.
2. Shukla M.C., T. S Grewal, S.C. Gupta. *Advanced Accounting*. S. Chand & Co. New Delhi.
3. Ramasamy,T, 2006, Principles of Management (Eighth Edition). Himalaya Publishing

House, Mumbai

4. Balaji ,C.D, 2015, Principles of Management (First Edition). Margham Publications, Chennai
5. Jain V.K., Om Prakash Biyani, 2007. Business communication, S.Chand, New Delhi.

#### Web Resources

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. <http://www.managementstudyguide.com/>
5. <https://www.slideshare.net/Aglaiaconnect/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
<b>CO1</b>	3	3	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3	2	3	3	3	3	3
<b>CO3</b>	3	1	3	3	1	3	2	1	1	2	3	3
<b>CO4</b>	3	1	3	3	1	1	2	1	1	3	3	3
<b>CO5</b>	3	1	3	3	1	3	1	1	1	3	3	3
<b>TOTAL</b>	<b>15</b>	<b>9</b>	<b>15</b>	<b>15</b>	<b>9</b>	<b>13</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>14</b>	<b>15</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>1.8</b>	<b>3</b>	<b>3</b>	<b>1.8</b>	<b>2.6</b>	<b>2</b>	<b>1.8</b>	<b>1.8</b>	<b>2.8</b>	<b>3</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low

**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: SOCIAL ETIQUETTE**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241V01	2	-	-	-	1	2	30	25	75	100

**Prerequisite:** Should have basic Social Behavior

**Learning Objectives:**

- To make students know different components of social-etiquette - behaviour, communication, and appearance.
- To explore the business etiquette of different cultures and countries.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	analyse formation of images	<b>K1</b>
2.	examine etiquette norms for setting tables during business meetings	<b>K1</b>
3.	develop grooming techniques	<b>K2</b>
4.	create appropriate dressing techniques for appealing visual presentation	<b>K3</b>
5.	formulate methods of using etiquette in social and business gatherings and event	<b>K2, K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Social Etiquette</b> Definition and Importance of Social Etiquette - Historical and cultural Perspectives on Etiquette - Basic Principles of Etiquette: Respect, Consideration, and Courtesy.	<b>6</b>
<b>II</b>	<b>Dining Etiquette:</b> Table Manners - Table Setting - Entertaining - Business Lunch- Etiquette of a Host / Guest.	<b>6</b>
<b>III</b>	<b>Tips on Good Grooming</b> Image Spoilers - Magic of Colors.	<b>6</b>
<b>IV</b>	<b>Dressing with Impact</b> Styles and Color Choice- Corporate Wardrobe - Clothes Coordination - Dressing for Presentation – Accessories.	<b>6</b>
<b>V</b>	<b>Business/Social Etiquette</b> Office Etiquette - Business Card - Body Language - Meeting Manners - Speaking with Confidence.	<b>6</b>
	<b>Total</b>	<b>30</b>

**Textbooks**

- Leonard Kim, *The Etiquette of Social Media: How to Connect and Respond to Others in the World of Social Media* 1<sup>st</sup> edition, 2013 Create Space Independent Pub.
- Patricia Rossi, *Everyday Etiquette: How to Navigate 101 Common and Uncommon Social Situations* - 1<sup>st</sup> Edition 2011 St. Martin's Griffin, USA

**Reference Books**

- Sue Lloyd & Jaqueline East, *The Children's Book of Manners (Star Rewards - Life Skills for Kids)*, 2012- Award Publications Ltd; India.
- Eleanor B Clapp, *Social Usage and Etiquette: A Book of Manners for Every-Day Use* 2018- Forgotten Books.

3. Charles Hicks, *Etiquette: Most Common Etiquette Rules & Social Situations Where Etiquette Matters* - 2023, Zoe Lawson, USA
4. Sara Jane Ho, *Mind Your Manners: An Insider's Guide to Social Fluency* - 2024. Bluebird The Smithson, London
5. Natasha Daniels, Sarah Rebar *Social Skills Activities for Kids*: 2019- Rockridge Pr.,

**Web Resources**

1. <https://youtu.be/Mf9bhISB5w4>
2. Social Etiquette - What is Social Etiquette - Harappa Education
3. [https://youtu.be/RVhcU\\_N\\_GuQ](https://youtu.be/RVhcU_N_GuQ)
4. <https://www.slideshare.net/slideshow/social-etiquettes/164271931>
5. <https://www.slideshare.net/slideshow/english-presentation-45923368/45923368>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	2	3	2	3	2	3	2	3	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	3	2
<b>CO3</b>	3	3	3	2	3	2	3	2	3	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2	1
<b>CO5</b>	3	3	3	2	3	2	3	2	3	2	3	3
<b>TOTAL</b>	<b>15</b>	<b>12</b>	<b>15</b>	<b>10</b>	<b>13</b>	<b>10</b>	<b>13</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>12</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>2.4</b>	<b>3</b>	<b>2</b>	<b>2.6</b>	<b>2</b>	<b>2.6</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2.4</b>	<b>2</b>

3 - Strong, 2- Medium, 1- Low



**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: MOBILE MARKETING - THE NEXT**  
**GENERATION OF MARKETING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241V02	2	-	-	-	1	2	30	25	75	100

**Pre-requisite:**

Basic understanding of Digital marketing

**Learning Objectives:**

1. To understand mobile marketing and explain its significance in the current digital landscape.
2. To analyse the key components of the mobile marketing ecosystem, including mobile devices, operating systems, apps, and mobile web.

**Course Outcomes**

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

1.	understand the fundamentals of mobile marketing	<b>K1</b>
2.	analyze the mobile consumer behavior and journey	<b>K1</b>
3.	measure and optimize mobile marketing campaigns	<b>K2</b>
4.	utilize mobile marketing tools and technologies	<b>K3</b>
5.	analysing the effect of mobile marketing strategies	<b>K3</b>

**K1-Remembering, K2-Understanding, K3-Appling**

Units	Contents	No. of Hours
<b>I</b>	<b>Understanding Mobile Marketing</b> Definition and scope of mobile marketing-Evolution of mobile marketing-Importance of mobile marketing in the digital age	<b>6</b>
<b>II</b>	<b>Mobile Marketing Ecosystem</b> Key players in mobile marketing-Mobile devices and operating systems-Mobile apps and web vs. mobile web	<b>6</b>
<b>III</b>	<b>Mobile Consumer Insights</b> Mobile usage statistics and trends-Understanding mobile consumer behavior-Mobile customer journey and touchpoints	<b>6</b>
<b>IV</b>	<b>Mobile Advertising</b> Types of mobile ads- Mobile ad networks and platforms- Creating effective mobile ad campaigns	<b>6</b>
<b>V</b>	<b>Mobile Content Marketing</b> Creating engaging mobile content- Mobile video marketing- Content distribution and amplification	<b>6</b>
	<b>Total</b>	<b>30</b>

**Textbooks**

1. Sunil Kumar Pathak and Priyanka Pathak (2020) Digital Marketing: Mobile Marketing Techniques , Educreation Publishing.
2. Anil Kumar Mishra (2019) Mobile Marketing: Concepts and Applications, BPB Publications

**Reference Books**

1. Amitabh Shukla (2021) Mobile Marketing: The Next Generation of Marketing Himalaya Publishing House, Delhi
2. Siddhartha Thakur (2016) Marketing in the Age of Mobile: The New Frontier Viva Books

3. Dr.Pooja Sharma(2019) Mobile Marketing and M-Commerce, Global Vision Publishing House
4. Rajesh Lalwani (2017) The Mobile Marketing Edge: How to Implement a Mobile Marketing Strategy for Your Business, Notion Press
5. Anurag Sharma (2018) Mobile Marketing: Leveraging the Power of Mobile Devices SAGE Publications India.

**Web Resources**

1. <https://study.com/learn/lesson/video/mobile-marketing-strategy-examples.html>
2. <https://www.youtube.com/watch?v=Geu6Vxi4pf4>
3. <https://www.youtube.com/watch?v=pyb-9N65M-M>
4. <https://slideplayer.com/slide/6613749/>
5. <https://www.youtube.com/watch?v=yhI9wWz2kxs>

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

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	2	2	3	3	1	1	2	3	3
<b>CO2</b>	2	2	2	3	3	1	1	2	3	3
<b>CO3</b>	2	2	2	3	3	1	1	2	3	3
<b>CO4</b>	2	2	2	3	3	1	1	2	3	3
<b>CO5</b>	2	2	2	3	3	1	1	2	3	3
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>15</b>
<b>Average</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low

**SEMESTER I**  
**SPECIFIC VALUE-ADDED COURSE: SOFT SKILL**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241V03	2	-	-	-	1	2	30	25	75	100

**Pre-requisite:** Basic understanding of soft skill

**Learning Objectives**

1. To understand soft skill and explain the importance knowing thyself.
2. To analyze the Process of the positive attitude and develop positive attitude.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the fundamentals of soft skill	<b>K1</b>
2.	analyze the process of self-discovery	<b>K2</b>
3.	developing positive attitude	<b>K2</b>
4.	overcoming the negative attitude	<b>K3</b>
5.	developing interpersonal relationship	<b>K3</b>

**K1-Remembering, K2-Understanding, K3-Applying**

Units	Contents	No. of Hours
<b>I</b>	<b>Understanding Soft Skill</b> Know your self- Importance of knowing yourself- Process of knowing yourself- Introduction to soft skills.	<b>6</b>
<b>II</b>	<b>Self-Discovery</b> Meaning- Process of self-Discovery- Benefits of SWOT analysis.	<b>6</b>
<b>III</b>	<b>Developing Positive Attitude</b> Features of Attitudes- Formation of Attitudes- Ways of changing attitude in person, Attitude in Workplace- Developing Positive Attitude.	<b>6</b>
<b>IV</b>	<b>Improving Perceptions</b> Factors Influencing Perception: Internal Factors, External factors- Improving Perception- Forming values.	<b>6</b>
<b>V</b>	<b>Developing Interpersonal Relationship</b> Team Building- Team Building Process - Characteristics of Effective Team- Role of Team Leader, groups-Definition- Types of groups- Characteristics of group.	<b>6</b>
	<b>Total</b>	<b>30</b>

**Textbooks**

1. Alex.K *Soft Skills Know yourself and Know the World*, S. 2014 Chand Publishing
2. Soma Mahesh Kumar, *Soft Skills: Enhancing Personal and Professional Success*, First Edition 2023, McGraw Hill,

**Reference Books**

1. Seema Gupta, *Soft Skill* - 2019 V & S Publisher.
2. Vijay Anand Burra, , *Soft Skill Mastery: Navigating Success In Life and Work* - 2023, Adhyyan Books
3. Krishna Suresh, *Soft skill :Empowerment for personal and Professional Success*, 2023- Notion press
4. Shikha Kapoor, *Soft Skill : Prepare for Tomorrow* - 2020 Dreamtech Press
5. Prashant Sharma, *Soft skill* 3rd edition 2021 Personality Development for Life Success.

**Web Resources**

1. <https://www.skillsyouneed.com/ps/personal-swot-analysis.html>
2. <https://www.business.qld.gov.au/starting-business/planning/market-customer-research/swotanalysis/benefits-limitations>. <https://www.investopedia.com>
3. <https://www.skillsyouneed.com/ps/personal-swot-analysis.html>
4. <https://www.yourarticlelibrary.com/organization/group-cohesiveness/top-12-factorsinfluencing-group-cohesiveness/63921>
5. <https://www.shareyouressays.com>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	2	2	2	3	3	1	1	2	3	3
<b>CO2</b>	2	2	2	3	3	1	1	2	3	3
<b>CO3</b>	2	2	2	3	3	1	1	2	3	3
<b>CO4</b>	2	2	2	3	3	1	1	2	3	3
<b>CO5</b>	2	2	2	3	3	1	1	2	3	3
<b>Total</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>15</b>
<b>Average</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low

**SEMESTER II**  
**CORE COURSE III: ADVANCED FINANCIAL ACCOUNTING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242CC1	5	-	-	-	5	5	75	25	75	100

**Pre-requisite:** Knowledge of Accounting

**Learning Objectives:**

1. Prepare partnership accounts.
2. Demonstrate hire purchase and installment system.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages.	<b>K1</b>
2.	examine the process involved during dissolution of a partnership.	<b>K2</b>
3.	discuss the concepts of branch accounts and the system involved.	<b>K3</b>
4.	explain and apply the concepts and workings of Departmental Accounts	<b>K2, K3</b>
5.	relate and apply the provisions of hire purchase system concept.	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>PARTNERSHIP ACCOUNTS</b> Admission of a Partner - Retirement of a Partner - Death of a Partner.	<b>15</b>
<b>II</b>	<b>DISSOLUTION OF PARTNERSHIP</b> Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece-meal Distribution of Cash in case of Liquidation of Partnership Firm.	<b>15</b>
<b>III</b>	<b>BRANCH ACCOUNTS</b> Dependent Branches - Stock and Debtors System - Distinction between Wholesale Profit and Retail Profit.	<b>15</b>
<b>IV</b>	<b>DEPARTMENTAL ACCOUNTS</b> Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.	<b>15</b>
<b>V</b>	<b>HIRE PURCHASE SYSTEM</b> Hire Purchase System - Default and Repossession - Instalment System - Calculation of Profit.	<b>15</b>
<b>Total</b>		<b>75</b>

<b>Self-study</b>	Difference between hire purchase system and installment system.
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**Textbooks**

1. Thotheadri S & Nafeesa. S. 2018. *Financial accounting*, MC Graw Hill Education, New Delhi.
2. Reddy & A.Murthy. T.S. 2012 *Financial Accounting*, Margham Publications, Chennai.

**Reference Books**

1. Gupta. R.L & Gupta. V.K .2019. *Principles and practice of Accounting*-Sultan Chand & sons, New Delhi.
2. Jain S.P. & Narang K.L.2012. *Financial Accounting*, Kalyani Publishers, New Delhi.
3. Nagarajan. M.V.2022. *Advanced Financial Accounting* -vidhya publications, Chennai.

4. Shukla. M.C. , Grewa T.S , Gupta.2018. *Advanced accounting* -S.Chand & Co. New delhi.
5. Arulnandam & Raman, 2018. *Advanced Accounting* - Himalaya Publishing house, Mumbai

**Web Resources**

1. [www.accountingcoach.com](http://www.accountingcoach.com)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com)
3. [www.futureaccountant.com](http://www.futureaccountant.com)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)
5. <https://books.google.co.in/books?isbn=8126909935>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	2	2	3	3	3	3	1	3	3	3
<b>CO2</b>	3	3	2	2	3	3	3	3	1	3	3	3
<b>CO3</b>	3	3	2	2	3	3	3	3	1	3	3	3
<b>CO4</b>	3	3	2	2	3	3	3	3	1	3	2	3
<b>CO5</b>	3	3	2	2	3	3	3	3	1	3	2	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>10</b>	<b>15</b>
<b>AVERAGE</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>2.6</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low

**SEMESTER II**  
**CORE COURSE IV: CORPORATE MANAGEMENT**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242CC2	5	-	-	-	5	5	75	25	75	100

**Pre-requisite:** Knowledge of Commerce

**Learning Objectives:**

1. To introduce the management concepts and levels.
2. To explain the functions, procedures and decision-making process of the management.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the basic concepts of management	<b>K1</b>
2.	comprehend the significant of management in today's world.	<b>K2</b>
3.	discuss the practice to apply management concepts in corporate environment.	<b>K2, K3</b>
4.	understand the basics of HRM.	<b>K2</b>
5.	apply the concepts of corporate management and the factors for effective governance.	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>INTRODUCTION TO MANAGEMENT FOR CORPORATES</b> Management: Concept - Definition - Role and Functions of a Manager - Levels of Management - Henry Fayol's Principles of Management - Taylor's Scientific Management.	<b>15</b>
<b>II</b>	<b>FUNCTIONS, DECISION MAKING AND PROCEDURES</b> Functions of Management - Process of Decision Making - Span of Control - Factors determining Span - Policies - Procedures and Methods.	<b>15</b>
<b>III</b>	<b>HRM - INTRODUCTION</b> Human Resources Management - Concept - Human Resources Planning - Human Resources Audit - Nature and Benefits - Recruitment - Selection - Interview - Placement- Motivation- Theories.	<b>15</b>
<b>IV</b>	<b>TRAINING AND PERFORMANCE APPRAISAL</b> Induction - Training - Methods - Performance appraisal - Methods - Career Development - Communication - Significance - Co-ordination.	<b>15</b>
<b>V</b>	<b>CORPORATE MANAGEMENT AND GOVERNING FACTORS</b> Corporate Management - Significance - Factors Governing Effective Corporate Management - Five levels of Corporate Management.	<b>15</b>
	<b>Total</b>	<b>75</b>

<b>Self-study</b>	Difference between hire purchase system and instalment system.
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**Textbooks**

1. Gupta C.B.2013. *Business Management* - Sultan Chand & Sons, New Delhi
2. Mamoria C.B & S. V.Gankar *Personnel Management*, Himalaya Publishing House, New Delhi

**Reference Books**

1. Prasad. L.M. 2020. *Principles of Management* - Sultan Chand & Sons, New Delhi.
2. Dinkar Pagare. 2018. *Principles of Management* - Sultan Chand & Sons, New Delhi.
3. Ashwathappa. 2023. *Human Resource Management* - Tata McGraw Hill, New Delhi.

4. Bhairav Sharon, 2008, *Corporate management* - Rajat Publications, Delhi, India
5. Wehrich and Koontz. 2020. *Essentials of Management* - McGraw Hill Education, New Delhi.

**Web Resources**

1. [https://www.managementstudyguide.com/what\\_is\\_management.htm](https://www.managementstudyguide.com/what_is_management.htm)
2. <https://iedunote.com/planning-nature-importance-types>
3. <https://creately.com/blog/diagrams/types-of-organizational-charts>
4. [https://www.managementstudyguide.com/delegation\\_of\\_authority.htm](https://www.managementstudyguide.com/delegation_of_authority.htm)
5. <https://www.managementstudyguide.com/coordination.htm>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	1	1	3	3	3	3	3	3	1	3	1	3
<b>CO2</b>	1	1	3	3	3	3	3	3	1	3	1	3
<b>CO3</b>	1	1	3	3	3	3	3	3	1	3	1	3
<b>CO4</b>	1	1	3	3	3	3	3	3	1	3	1	3
<b>CO5</b>	3	1	3	3	3	3	3	3	1	3	1	3
<b>TOTAL</b>	<b>7</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>5</b>	<b>15</b>	<b>5</b>	<b>15</b>
<b>AVERAGE</b>	<b>1.4</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>3</b>

3 - Strong, 2- Medium, 1- Low



**SEMESTER II**  
**ELECTIVE COURSE II: SECURITIES LAW & REGULATION OF FINANCIAL MARKETS**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242EC1	4	-	-	-	3	4	60	25	75	100

**Pre-requisite:** Knowledge of Commerce

**Learning Objectives:**

- To acquire knowledge on primary /new issue market, secondary market, SEBI guidelines for new issue market and investors protection on it.
- To understand the functioning of stock exchange and related procedures

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the basic knowledge of SEBI guidelines for new issuemarket and investor protection on it.	<b>K1, K2</b>
2.	explain the role of stock market and the various role played by its intermediaries	<b>K2</b>
3.	demonstrate the functions of stock exchange, mechanics, typesand also listing of securities, demat etc.	<b>K3</b>
4.	exhibit the difference between various financial instruments	<b>K3</b>
5.	explain and demonstrate the procedure followed by credit ratingagencies & interpret the same.	<b>K2, K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>PRIMARY MARKET/ NEW ISSUE MARKET</b> Meaning - Functions of New Issue Market - Methods of Floating New Issues - Players Involved in the New Issue Market (Merchant Bankers - Underwriters - Brokers - Registrar - Lead Managers & Banks) - SEBI Guidelines Relating to the Functioning of the New Issue Market, Disclosure & Investor Protection.	<b>12</b>
<b>II</b>	<b>SECONDARY MARKET STOCK EXCHANGE</b> Stock Exchanges - Meaning, Functions, Importance - Types of Brokers - Listing of Securities in Indian Stock Exchange- NSE - BSE - OTCEI - SEBI Guidelines Relating to Listing of Securities.	<b>12</b>
<b>III</b>	<b>MECHANISM OF STOCK MARKET TRADING</b> Mechanism of Stock Market Trading - Screen Based Trading and Internet Based Trading - Demat Trading and Role of Depositories- Market Derivatives, Advantages and itsTypes - Futures, Hedge Fund, Forward Options & Swaps. Market Indexes- SENSEX, NIFTY & CNX NIFTY(Basics).	<b>12</b>
<b>IV</b>	<b>FINANCIAL INSTRUMENTS IN NEW ISSUE AND SECONDARY MARKET</b> Treasury Bills - Commercial Bills- Certificate of Deposits - Equity Shares - Preference Shares- Sweat Equity Shares- Debentures - American Depository Receipts- Global Depository Receipts - Exchange Traded Notes - Mutual Funds.	<b>12</b>
<b>V</b>	<b>CREDIT RATING AGENCY</b> Meaning- Functions- Credit Rating in India - Credit Rating Agencies in India - CRISIL & CARE.	<b>12</b>
	<b>Total</b>	<b>60</b>

<b>Self-study</b>	Regulations of SEBI
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**Textbooks:**

1. Natrajan K, E.Gordon. 2019. *Financial Market & Services* - Himalaya Publishing House, Mumbai.
2. Natrajan L. 2023. *Securities Laws & Market Operations* - Margham Pub. Chennai

**Reference Books:**

1. Machi Raju H.R. 2009. *Working of Stock Exchange in India* - New Age International.
2. Chandrate K.R. 2022. *Capital Issue, SEBI & Listing* - Bharat Publishing House, Chennai.
3. Bhaliya. V.K. 2001. *Financial Derivatives - Risk Management* - Sultan Chand Ltd, NewDelhi
4. Gurusamy S. 2020. *Securities Laws & Market Operations* - Vijay Nichole Prints, Chennai.
5. Gupta L C. 2000. *Stock Exchange Trading in India* - Society for Capital Market Research and Development, Delhi.

**Web Resources:**

1. <http://corporatefinanceinstitute.com>
2. [www.bseindia.com](http://www.bseindia.com)
3. [www.managementstudyguide.com](http://www.managementstudyguide.com)
4. [www.investopedia.com](http://www.investopedia.com)
5. <https://www.icsi.edu.com>

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

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

3 - Strong, 2- Medium, 1- Low

**SEMESTER II**  
**NON-MAJOR ELECTIVE II: EVERY DAY BANKING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242NM1	2	-	-	-	2	2	30	25	75	100

**Pre-requisite:** Knowledge of day-to-day banking

**Learning Objectives:**

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	exhibit the skill to perform basic banking operations and distinguish between basic documents	<b>K1</b>
2.	execute online, mobile banking and related transactions	<b>K2</b>
3.	handling financial transactions	<b>K2, K3</b>
4.	managing bank accounts	<b>K2, K3</b>
5.	identifying and preventing banking fraud	<b>K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction</b> Banking - Definition - Pass Book - Cheque Book - Format of Cheque - Filling up of Cheque - Deposit Challan - Filling up - Clearing Cheque - Transfer Cheque - Collection Cheque - Payable at Par - Demand Draft.	<b>6</b>
<b>II</b>	<b>Banking Services and Transactions</b> Application Filling - Account Opening Form - Filling up - Documents Required - Debit Card - Credit Card - ATM - Cash Deposit Machine - Pass Book Printing Machine. MICR- IFSC - Fund Transfer through ECS - NEFT - RTGS - Form filling for Fund Transfer.	<b>6</b>
<b>III</b>	<b>Online Banking</b> Online Banking - Sign up - Process - Requirements - Log in - Customer ID - User ID - Password - Hints for Creating Passwords - Change of password - Online Transactions - Account Statements - Fund Transfer - Payment of Bills - Utility Payments.	<b>6</b>
<b>IV</b>	<b>Loans - Repayment</b> Loans - Repayment for Loans - Other Services. Mobile Banking - Meaning - Importance - Advantages - Mobile Applications (App) - WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration Process through Mobiles.	<b>6</b>
<b>V</b>	<b>Digital Transactions</b> Process at Bank Branch - ATM - User ID - MPIN - Change of MPIN -IMPSD (Immediate Mobile Payment System) - UPI (Unified Payment Interface) - BHIM (Bharat Interface for Money) - NPCI (National Payment Corporation of India) - Bank Account Management - Transfer Funds - Paying Bills - Locating ATMs - QR Code Payments- Alerts and Notifications- Tracking Spending Habits - Cash Back- Safe Banking Methods.	<b>6</b>
	<b>Total</b>	<b>30</b>

<b>Self-study</b>	Traditional Commerce vs. E-Commerce
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**Textbooks:**

1. Santhanam. B.2012. *Banking & Financial systems* Margham Publications, Chennai.
2. Guruswamy.S.2023. *Banking theory Law and practice-* Vijay Nicole Imprints Private Limited, Chennai.

**Reference Books:**

1. Maheshwari. S.N.2020. *Banking theory, law and practice* - Kalyani Publications, Chennai.
2. Parameswaran.2013. *Indian Banking* - S. Chand& Co, New Delhi.
3. Natarajan. L. 2019 *Banking Theory, Law & Practice*, - Margham Publications, Chennai.
4. Santhanam. B. 2019 *Banking Theory, Law & Practice*, - Margham Publications, Chennai.
5. IIBF, *Principles and practice of banking*, 2023- (First Edition) Macmillan Education India Pvt. Lt. New Delhi

**Web Resources:**

1. [https://en.wikipedia.org/wiki/Online\\_banking](https://en.wikipedia.org/wiki/Online_banking)
2. <https://www.sbi.co.in/portal/web/services/internet-banking>
3. <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
4. <https://www.investopedia.com/terms/m/mobile-banking.asp>
5. [www.scotiabank.com/mobile/ca/en/0,,5181,00.html](http://www.scotiabank.com/mobile/ca/en/0,,5181,00.html)

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

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

**3 - Strong, 2- Medium, 1- Low**

**SEMESTER II**  
**SKILL ENHANCEMENT COURSE: FUNDAMENTALS OF AUDITING**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU242SE1	2	-	-	-	2	2	30	25	75	100

**Pre-requisite:** Basics of Management

**Learning Objectives:**

1. To make the students to understand the concept of Auditing.
2. To enable the students to gain knowledge of various techniques of Auditing.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understanding and remembering the basic process of auditing	<b>K1</b>
2.	differentiate three main types of audits.	<b>K1</b>
3.	design audit programs	<b>K2</b>
4.	identify the difference between vouching, verification, valuation and have clear knowledge about the auditor's role.	<b>K3</b>
5.	explain auditor's responsibilities	<b>K2, K3</b>

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

Units	Contents	No. of Hours
<b>I</b>	<b>Introduction to Auditing</b> Introduction Meaning and Definition of Auditing - Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit.	<b>6</b>
<b>II</b>	<b>Classification of Audit</b> Errors & Frauds - Principles of Audits - Types of Audits.	<b>6</b>
<b>III</b>	<b>Audit Planning</b> Audit Planning - Auditing Techniques - Basics of Internal Audit - Procedure and Documentation.	<b>6</b>
<b>IV</b>	<b>Vouching</b> Meaning and Types of Vouching and Verification.	<b>6</b>
<b>V</b>	<b>Liabilities of an Auditor</b> Appointment and Qualification of Auditors - Powers, Duties and Removal of Auditors - Rights, Responsibilities of Auditors.	<b>6</b>
	<b>Total</b>	<b>30</b>

<b>Self-study</b>	Difference between Auditing and Accounting.
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**Textbooks:**

1. Jain. 2013. *Auditing* - D.P. Konark Publishers Pvt. Ltd. Delhi
2. Ravinder Kumar and Virender Sharma. 2015. *Auditing, Principles and Practice* Eastern Economy Edition, New Delhi.

**Reference Books:**

1. Tandon B.N. 2006. *Practical Auditing* - Sultan Chand and Co., New Delhi.
2. Kamal Gupta. 2004. *Contemporary Auditing* - Tata McGraw Hill. New Delhi
3. Dinkar Pagare. 2021. *Practical Auditing* - Sultan Chand & Sons, New Delhi
4. Sundar.K & Paari. 2019. *Practical Auditing* - Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Jolly Rosalind Silva.J 2014- *Auditing*- Charulatha Publications Private Limited, Chennai.

**Web Resources:**

1. [http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)
2. <https://www.wallstreetmojo.com/audit-procedures/>
3. <https://theinvestorsbook.com/company-auditor.html>
4. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	1	1	3	3	3	3	3	3	3	3	3	3
<b>CO2</b>	1	1	3	3	3	3	3	3	3	3	3	3
<b>CO3</b>	1	1	3	3	3	3	3	3	3	3	3	3
<b>CO4</b>	1	1	3	3	3	3	3	3	3	3	3	3
<b>CO5</b>	1	1	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	<b>5</b>	<b>5</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>AVERAGE</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

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
UG242LC1	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

**Course Outcomes**

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

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

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

**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
UG242LM1	1	-	-	-	1	1	15	50	50	100

**Objectives:**

1. To develop human values through value education
2. To understand the significance of humane and values to lead a moral life

**Course Outcomes**

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

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

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

**Textbook**

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