

**MOTHER TERESA WOMEN'S UNIVERSITY**

**KODAIKANAL-624102**

**B.COM. (CHOICE BASED CREDIT SYSTEM)**

**(Full-time)**



**SYLLABUS, REGULATION AND SCHEME OF EVALUATION**

**(From 2021-2022 onwards)**

**Mother Teresa Women's University, Kodaikanal**

**Department of Commerce  
Choice Based Credit System (CBCS)  
(2021-2022 onwards)  
Bachelor of Commerce**

**1. About the Programme:**

The Revised syllabus for B.Com. Programme is recommended from the academic year 2021– 2022 onwards. Regulations scheme of examinations and syllabus for B.Com. is based on UGC/TANSICHE guidelines under Choice Based Credit System (CBCS). The Bachelor's Degree in B.Com. is awarded to the student on the basis of demonstrated achievement of outcomes (expressed in terms of knowledge, understanding, skills, attitudes, and values) and academic criteria expected of graduates at the end of the Programme. Therefore, the learning outcomes of this particular Programme are aimed at facilitating the students to acquire these attributes, keeping in view of the changes in the current socio-economic environment. The Learning Outcomes-based Curriculum Framework (LOCF) of B.Com. has been designed keeping in view of the graduate attributes, qualification descriptors, Programme Learning Outcomes, and Course Learning Outcomes.

**2. Program Educational Objectives (PEOs)**

PEO1	Students will be able to understand the concepts of Commerce.
PEO2	Students will develop comprehensive professional skills in the field of Commerce.
PEO3	Students will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, and cost accounting.
PEO4	Students will be able to prove the proficiency with the ability to complete exams like C.A, C.S and CMA.
PEO5	Students can do Commerce oriented research and consequence of this, they can become Professors in Colleges and Universities.

**3. Eligibility**

Candidate should have passed the Higher Secondary Examination or CBSE Examination from the school.

**4. General Guidelines for UG Programme**

- i. **Duration:** The programme shall extend through a period of 6 consecutive semesters and the duration of a semester shall normally be 90 days or 450 hours. Examinations shall be conducted at the end of each semester for the respective subjects.
- ii. **Medium of Instruction:** English

iii. **Evaluation:** Evaluation of the candidates shall be through Internal Assessment and External Examination.

- **Evaluation Pattern**

Evaluation Pattern	Theory		Practical	
	Min	Max	Min	Max
Internal	10	25	10	25
External	30	75	30	75

- **Internal (Theory): Test (15) + Assignment (5) + Seminar/Quiz(5) = 25**
- **External Theory: 75**

- **Question Paper Pattern for External examination for all course papers.**

**Max. Marks: 75**

**Time: 3 Hrs.**

S.No.	Part	Type	Marks
1	A	<b>10*1 Marks=10</b> Multiple Choice Questions(MCQs): 2 questions from each Unit	<b>10</b>
2	B	<b>5*4=20</b> Two questions from each Unit with Internal Choice (either / or)	<b>20</b>
3	C	<b>3*15=45</b> Open Choice: Any three questions out of 5 : one question from each unit	<b>45</b>
Total Marks			<b>75</b>

**\* Minimum credits required to pass: 156**

- **Project Report**

A student should select a topic for the Project Work at the end of the third semester itself and submit the Project Report at the end of the fourth semester. The Project Report shall not exceed 75 typed pages in Times New Roman font with 1.5 line space.

- **Project Evaluation**

There is a Viva Voce Examination for Project Work. The Guide and an External Examiner shall evaluate and conduct the Viva Voce Examination. The Project Work carries 100 marks (Internal: 25 Marks; External (Viva): 75 Marks).

## 5. Conversion of Marks to Grade Points and Letter Grade

**(Performance in a Course/ Paper)**

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

#### **6. Attendance**

Students must have earned 75% of attendance in each course for appearing for the examination. Students with 71% to 74% of attendance must apply for condonation in the Prescribed Form with prescribed fee. Students with 65% to 70% of attendance must apply for condonation in the Prescribed Form with the prescribed fee along with the Medical Certificate. Students with attendance lesser than 65% are not eligible to appear for the examination and they shall re-do the course with the prior permission of the Head of the Department, Principal and the Registrar of the University.

#### **7. Maternity Leave**

The student who avails maternity leave may be considered to appear for the examination with the approval of Staff i/c, Head of the Department, Controller of Examination and the Registrar.

#### **8. Any Other Information**

In addition to the above mentioned regulations, any other common regulations pertaining to the UG Programmes are also applicable for this Programme.

**9. Program Outcomes (POs)**

On successful completion of the B.COM Program, students will be able to	
PO1	build the wide range of knowledge in the areas of accounting concepts and techniques to meet the current and future requirement of the industry.
PO2	develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual with the analytical skills in the field of auditing, finance etc.
PO3	nurture the skills in personal, interpersonal, intellectual skills to develop their professional career and growth.
PO4	disseminate knowledge in developing decision making and problem solving skills to undertake their own venture as a feasible career option.
PO5	develop the needed knowledge in business and academics to develop their employability

**10. Program Specific Outcomes (PSOs)**

After the successful completion of B.COM Program, the students are expected to	
PSO1	have strong base on the course relevant to the area of commerce which helps to choose their career
PSO2	acquire knowledge and skills which build confidence to identify their career opportunities in multiple dimensions.
PSO3	nurture intellectual, personal, interpersonal and social skills with a focus on relevant professional career particularly, to maximize professional growth.
PSO4	empower necessary competencies and decision making skills to foster the innovative thinking to become an entrepreneur.
PSO5	become expert in the field of communication with ethical consciousness.
PSO6	equip with the practical skills to work as accountants, audit assistants, tax consultants, and computer operators as well as other financial supporting services.
PSO7	develop advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in Business.
PSO8	get placement in Higher Education Institutions and can make research in the field of Finance, Banking and Commerce.

**B.COM. CURRICULUM**

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			L	P	CIA	EIA	Total
<b>FIRST SEMESTER</b>							
U21LTA11	Part I-TAMIL I	3	6	-	25	75	100
U21LEN11	Part II- ENGLISH I	3	6	-	25	75	100
U21COT11	CORE I – Financial Accounting –I	4	6	-	25	75	100
U21COT12	CORE II – Business Organization and Management	4	5	-	25	75	100
U21COA11	ALLIED I –Business Economics	4	5	-	25	75	100
U21EVS11	Environmental Studies	2	2	-	25	75	100
U21PECM11	PROFESSIONAL ENGLISH I	4	6	-	25	75	100
<b>Total</b>		<b>24</b>	<b>36</b>		<b>-</b>	<b>-</b>	<b>700</b>
<b>SECOND SEMESTER</b>							
U21LTA22	Part I-TAMIL II	3	6	-	25	75	100
U21LEN22	Part II -ENGLISH II	3	6	-	25	75	100
U21COT21	CORE III- Financial Accounting-II	4	5	-	25	75	100
U21COT22	CORE IV – Principles of Marketing	4	5	-	25	75	100
U21COA22	<b>ALLIED-II</b> -Business Communication	4	5	-	25	75	100
U21VAE21	Value Education	3	3	-	25	75	100
U21PECM22	PROFESSIONAL ENGLISH II	4	6	-	25	75	100
<b>Total</b>		<b>25</b>	<b>36</b>		<b>-</b>	<b>-</b>	<b>700</b>
<b>THIRD SEMESTER</b>							
U21LTA33	Part I-TAMIL III	3	6	-	25	75	100
U21LEN33	Part II -ENGLISH III	3	6	-	25	75	100
U21COT31	CORE V – Business statistics	4	5	-	25	75	100
U21COA33	<b>ALLIED III</b> - Principles of Insurance	4	5	-	25	75	100
U21COE311/ U21COE312	<b>ELECTIVE –I</b> 1. Human Resource Management 2. Training and Development	3	4	-	25	75	100
U21CSS31	<b>SBE-1</b> -Computer Skills for Office Management	2	2	-	40	60	100
	<b>Non-Major Elective – I</b>	2	2	-	25	75	100
<b>Total</b>		<b>21</b>	<b>30</b>		<b>-</b>	<b>-</b>	<b>700</b>
<b>FOURTH SEMESTER</b>							
U21LTA44	Part I-TAMIL IV	3	6	-	25	75	100
U21LEN44	Part II-ENGLISH IV	3	6	-	25	75	100
U21COT41	CORE VI- Cost Accounting	4	4	-	25	75	100
U21COT42	CORE VII- Business Environment	4	4	-	25	75	100

U21COA44	<b>ALLIED IV</b> -Business Mathematics	4	4	-	25	75	100
U21COE421/ U21COE422	<b>Elective II</b> – 1.Elements of E-Commerce 2.Digital Marketing	3	3	-	25	75	100
U21MSS42	<b>SBE II</b> - Managerial Skills	2	2		40	60	100
	<b>Non -Major Elective II</b>	2	2	-	25	75	100
	<b>Total</b>	<b>25</b>	<b>31</b>				<b>800</b>
<b>FIFTH SEMESTER</b>							
U21COT51	CORE VIII- Management Accounting	4	5	-	25	75	100
U21COT52	CORE IX -Auditing	4	5	-	25	75	100
U21COT53	CORE X-Income Tax Law and Practice	4	5	-	25	75	100
U21COT54	CORE XI-Entrepreneurial Development	4	5	-	25	75	100
U21COT55	CORE XII- Banking Theory, Law and Practice	4	5	-	25	75	100
U21COE531/ U21COE532	<b>ELECTIVE-III</b> 1.Fundamentals of Investment 2. Artificial Intelligence For Business	3	3	-	25	75	100
U21COS53	<b>SBE –III</b> Company Law	2	2	-	25	75	100
	<b>Total</b>	<b>25</b>	<b>30</b>				<b>700</b>
<b>SIXTH SEMESTER</b>							
U21COT61	CORE XIII- Corporate Accounting	4	6	-	25	75	100
U21COT62	CORE XVI- Business Taxation	4	6	-	25	75	100
U21COT63	CORE XV – Financial Markets and Institutions	4	5	-	25	75	100
U21COT64	CORE-XVI - Financial Management	4	4		25	75	100
U21COT65	CORE XVII- Financial Services	4	4		25	75	100
U21COE641/ U21COE642	<b>ELECTIVE –IV</b> -1. Business Law 2.Corporate Governance	3	3	-	25	75	100
U21COS64	<b>SBE- IV</b> -Personal Selling and Salesmanship	2	2		25	75	100
U21EAS61	Extension Activities	3	-	-	-	-	100
	<b>Total</b>	<b>28</b>	<b>30</b>				<b>800</b>
	<b>Grand Total</b>	<b>148</b>	<b>193</b>				<b>4400</b>

**Non Major Elective**

1. NME- I - **U21CON31**- Personal Finance and Planning (Practical)
2. NME –II - **U21CON42**- Commerce (Practical)

**Additional Two Credit Courses**

1. U21COO31-Online Course – III Semester,
2. U21COI41-Internship – IV Semester,
3. U21COV51-Value added course – V Semester

**SEMESTER-I**

COURSE CODE	U21COT11	FINANCIAL ACCOUNTING-I	L	T	P	C
CORE I				6	-	-

**Course Objectives:**

The main objectives of this course are:

1. To enable the students to learn basic Financial Accounting.
2. To make the students skillfully to prepare and present the final accounts of sole trader.
3. To learn about various types of errors and calculation of depreciation in accounts.
4. To understand about Bill of Exchange and accounting for professionals.
5. To understand about the various accounts in Non-Trading Concern.

**Unit 1 : Introduction to Accountancy**

Accounting-Introduction-Meaning and Definition-Meaning and Scope of Accounting-Types of Accounting-Accounting concepts and Conventions- Functions of Accounting -Objectives of accounting-Book-keeping and accounting-Double entry system- Accounting Rules- Journal-ledger-Subsidiary Books- Preparation of Trial Balance -Advantages and disadvantages of Accounting.

**Unit 2 : Errors rectification and Final Accounts**

Average Due date – Account Current. Classification of errors – Rectification of errors – Preparation of Suspense Account. Bank Reconciliation Statement. Final accounts with adjustments – closing stock, outstanding expenses, unexpired or prepaid expense, accrued income, income received in advance, depreciation, additional bad debts, provision for doubtful debts, provide for a discount on debtors, interest on capital, interest in drawing, discount on creditors and creation of various reserves

**Unit 3: Methods of Depreciation**

Accounting for depreciation – Need for and significance of depreciation, Depreciation, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.

**Unit 4 : Bills of Exchange**

Bill of exchange – Types of Bill of Exchange-Promissory Note-Importance of Promissory note in Bill of Exchange- Accounting Treatment of Bill of Exchange-Bill Is Discounted With the Bank-Accommodation bills – Average due date – Account current.

**Unit 5: Receipts and Payments**

Receipt and Payment Account -Features of Receipt and Payment Accounts-Concept. Accounts of Non – Profitable Concerns- Receipts and Payments - Income and Expenditure Account and Balance Sheet.

**Note: Question Paper shall cover 40% Theory and 60% Problem**



**Text books:**

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, “Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. R.L. Gupta and Radhasamy, “Advanced accounting” S.Chand & company ltd., New Delhi, edition 2013.

**Reference books:**

1. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya publications, New Delhi, 1st edition 2015.
2. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced accounts”, Sultan & chand publications, New Delhi 2013.
3. P.L. Nagarajan N.Vinayagam, Mani.P.L “Principles of Accountancy”, S.Chand & company ltd, New Delhi – 2013.
4. T.S. Grewal,” Introduction to Accountancy”, S.Chand & company ltd, New Delhi – 2014. 5. P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

**Course outcomes:** At the end of the course, students would be able to:

1	recall Accounting Concepts and Conventions and use Accounting rules to record business transactions in the form of Journal, Ledger, subsidiary books and preparation of Trial Balance.	K1
2	understand the steps involved in locating errors and prepare them to understand the to preparation of final accounts for sole traders.	K2
3	outline the concepts of Bills of exchange, Average due date and Account Current	K2
4	examine the concepts of consignment and joint venture.	K4
5	analyze the bank reconciliation statement, Receipts and payments, Income and expenditure and Balance sheet and accounting for professionals to enhance the knowledge.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping Outcomes- POs and PSOs**

	PO					PSO								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
<b>CO-2</b>	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
<b>CO-3</b>	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
<b>CO-4</b>	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46 <b>17.28/5=3.456</b>

<b>COURSE CODE</b>	<b>U21COT12</b>	<b>BUSINESS ORGANIZATION AND MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE II</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand different forms of organization
2. To understand various factors affecting business organization and functioning of stock exchange
3. To provide insight about office functioning, data processing system and EDP

**Unit 1: Concept If Business and Organization**

Concepts of Business, Trade, Industry and Commerce- Objectives and functions of Business– Social Responsibility of a business, Responsible Business, Ethical Conduct & Human Values. Forms of Business Organization-Meaning, Characteristics, Advantages and Disadvantages of Sole Proprietorship – Meaning, Characteristics, Advantages and Disadvantages of Partnership - Kinds of Partners - Partnership Deed - Concept of Limited liability partnership – Meaning, Characteristics, Advantages and Disadvantages of Hindu Undivided Family – Meaning, Advantages and Disadvantages of Co-operative Organization.

**Unit 2: Company Clauses and Articles of Association**

Joint Stock Company- Meaning, Definition, Characteristics - Advantages and Disadvantages, Code of Business Ethics. Kinds of Companies - Promotion - Stages of Promotion - Promoter - Characteristics - Kinds - Preparation of Important Documents - Memorandum of Association - Clauses - Articles of Association - Contents –Prospectus - Contents – Red herring Prospectus- Statement In lieu of Prospectus (as per Companies Act, 2013).

**Unit 3: Functions of Management**

Management - Meaning - Characteristics - Fayol's 14 Principles of Management. Functions of Management - Levels of Management – Skills of Management- Scientific Management - meaning, objectives, relevance and criticism.

**Unit 4: Process of Organization**

Planning -Meaning, Characteristics, Types of Plans, Advantages and Disadvantages – Approaches to Planning - Management by Objectives (MBO) - Steps in MBO - Benefits –Weaknesses. Organizing - Process of Organizing; Principles of Organization - Formal and Informal Organization - Line, Staff Organizations, Line and Staff Conflicts. Functional Organization, Span of Management - Meaning - Determining Span - Factors influencing the Span of Supervision.

**Unit 5: Steps in Management Process**

Meaning of Authority, Power, responsibility and accountability - Delegation of Authority Decentralization of Authority - Definition, importance, process, and principles of Coordination techniques of Effective Coordination. Control-Meaning, Relationship between planning and control, Steps in Control – Types (post, current, and pre-control). Requirements for effective control.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Basu, C. R. (1998). Business Organization and Management. New Delhi: McGraw Hill Publishing India. Chhabra, T. N. (2011).
2. Business Organization and Management. New Delhi: Sun India Publications. Gupta, C. B. (2011).

**Reference Books:**

1. Modern Business Organization. New Delhi: Mayur Paperbacks. Kaul, V. K. (2012).
2. Business Organization and Management, Text and Cases. New Delhi: Pearson Education. Koontz, H., & Weihrich, H. (2008).
3. Essentials of Management. New York: McGraw Hill Education. Singh, B. P., & Singh, A. K. (2002).

**Course outcomes:** At the end of the course, students would be able to:

1	understand the concepts of business and its forms of organizations involved insole trader, partnership firms, companies and co-operative societies and public enterprise.	K2
2	analyze the business factors which are involved in sources of finance.	K4
3	explain the functioning of stock exchanges SEBI, DEMAT of shares.	K2
4	remember office functions, layout and accommodation.	K1
5	outline office equipments and EDP.	K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping Outcomes- POs and PSOs**

	PO					PSO								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53
														<b>16.83/5=3.366</b>

<b>COURSE CODE</b>	<b>U21COA11</b>	<b>BUSINESS ECONOMICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED- I</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of the course are

1. To make an economic analysis, with particular application to decision-making in business, and the effects of policy on the broader economic environment in which business decisions must be made.
2. To learn and understand these concepts and principles and to apply them to a variety of economic situations.
3. To understand the Demand and Supply functions and its Law
4. To analyse the cost and production function.
5. To understand the perfect and imperfect completion in an Business Environment.

**Unit 1: Introduction of Economics**

Introduction to Managerial Economics Business Economics: Definitions, scope, role in Business decisions- Economics systems – theories of economics -Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve - Opportunity Cost – consumer preference- utility analysis and Types of Utility -Introduction to Cardinal and Ordinal Approaches- indifference curve analysis - roles of business economist.

**Unit 2: Law of Function**

Production Laws and Functions Production Concept - Importance and Factors of Production- Theory Production Function: Meaning, Concept of productivity and technology – production laws- Short Run and long run production function - Introduction to Iso-quants.

**Unit 3: Demand and Supply**

Demand and Supply laws Demand and its Determination: Demand function - Determinants of demand - Demand elasticity, degrees and methods – Price, Income and cross elasticity - Use of elasticity for analyzing demand - Demand forecasting: Introduction and techniques – supply law – elasticity of supply.

**Unit 4: Cost Output Relationship in Short and Long Run**

Cost Output Relationship Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- scale of economies.

**Unit 5: Market and Competition**

Market Structure Market structure - Perfect competition: features, Assumptions -Equilibrium of the firm and the industry in the short and the long runs - imperfect competitions: Monopoly: features - Short-run and long-run equilibrium of monopoly firm -Price discrimination -Monopolistic Competition: features Assumption; Short – run and Long run Equilibriums - Oligopoly: features Causes for the existence of oligopolistic firms in the market rather than perfect Competition - difference between perfect and Imperfect competitions.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics - Analysis, Problems & Cases ,Sultan Chand & Sons. New Delhi- 02.
3. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.

**Reference Books:**

1. Francis Cherunilam, Business Environment - Himalaya Publishing House Mumbai – 04.
2. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia
3. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons – New Delhi – 55.
4. Yogesh Maheswari, Managerial Economics, PHI Learning, Newdelhi, 2005 Gupta G.S.,
5. Managerial Economics, Tata Mcgraw-Hill, New Delhi Moyer & Harris,
6. Geetika, Ghosh & Choudhury, Managerial Economics, Cengage Learning, New Delhi, 2005.
7. Managerial Economics, Tata Mcgraw Hill, New Delhi, 2011.

**Course outcomes:** At the end of the course, students would be able to:

<b>1</b>	understand the Business systems, the reason for existence of Firms, consumer preference and application of utility analysis and knowing role of business economist.	K1, K2,K3
<b>2</b>	understand and estimate production function, stages of production and forms of production function and laws	K1, K2,K3
<b>3</b>	understand basic concepts of demand and supply and its determinants, the determinants of elasticity and applications of different forecasting techniques.	K1, K2,K3
<b>4</b>	understand cost function, Analysis cost and concepts of relevant costs and revenues.	K1, K2,K3
<b>5</b>	compare and contrast four basic market types, concepts of monopolistic and oligopoly competition and its effect of non-price factors on products and services.	K1, K2,K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping Outcomes- POs and PSOs**

	PO					PSO								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	44/13=3.38
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	43/13=3.30
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.90/5=3.38</b>

**SEMESTER II**

COURSE CODE	U21COT21	FINANCIAL ACCOUNTING-II	L	T	P	C
CORE-III				4	1	-

**Course objectives:**

The main objectives of this course are :

1. To explore various types of partnership accounts
2. To understand the basic concepts of Partnership accounts
3. To offer an idea about insolvency of partnership accounts
4. To promote knowledge about department and branch accounting
5. To facilitate knowledge about hire purchase and installment system of accounting

**Unit 1: Hire Purchase System**

Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service- Accounting procedure – Calculation of interest - Default and Repossession – Installment Purchase System:

**Unit 2: Branch and Departmental accounts**

Introduction – Meaning – Objectives – Types of Branches - Dependent Branches – Features – Supply of Goods at Cost Price - Invoice Price – Branch Account in the books of Head Office (Debtors System Only)-Goods and cash-in-transit – Inter branch transactions. Departmental accounts – Allocation of expenses – Inter departmental branches.

**Unit 3: Partnership firms**

Partnership Accounts: Essential characteristics of partnership; Partnership deed; Final accounts; Adjustments after closing the accounts; Fixed and fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm -Amalgamation of partnership firms; Dissolution of a partnership firm -Modes of dissolution of a firm; Accounting entries;

**Unit 4: Revaluation of assets and liabilities**

Retirement of partner – Calculation of New ratio and gaining ratio – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment of goodwill through capital A/c only – Settlements of accounts-Admission of new partner-Accounting treatment-Adjustment entries. Death of a partner; Accounting treatment-Adjustment entries.

**Unit 5: Dissolution and Insolvency of partner**

Partnership Accounts - Dissolution of firm - Settlement of accounts - accounting treatment for goodwill and unrecorded assets and liabilities - Insolvency of a partner - Garner vs Murray - Fixed and Fluctuating -Capital - all partners insolvency - Gradual realization and Piecemeal distribution - proportionate Capital Method - Maximum loss Method.

**Note: Question Paper shall cover 20% Theory and 80% Problem**

**Text books:**

1. S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani publishers New Delhi, Delhi, Volume – I, 18th Revised Edition, 2014.
2. T.S.Reddy and A.Murthy, “Financial Accounting”, Margam publications, Chennai – 600 017, 7th revised edition 2015.
3. S.P. Jain & K.L. Narang, “Partnership Accounting”, Kalyani publishers New Delhi

**Reference books:**

1. Dr. M.A. Arulanandam & Dr. K.S. Raman, “Advanced Accountancy” Himalaya publications, New Delhi, 1st edition 2015.
2. M.C. Shukla, T.S. Grewal & S.C. Gupta, “Advanced accounts”, Sultan & Chand publications, New Delhi 2013.
3. R.L. Gupta and Radhasamy, “Advanced accounting” S.Chand & company Ltd., New Delhi, edition 2013.
4. T.S. Grewal, “Introduction to Accountancy”, S.Chand & company Ltd, New Delhi – 2014.
5. P.L. Tulsian – Advanced Accountancy – Tata MC Grow Hill companies.

**Course outcomes:** At the end of the course, students would be able to:

1	describe the concepts based on depreciation and its methods in books of accounts.	K1
2	outline about the nature of Investment and Royalty excluding Sublease.	K2
3	identify the essential characteristics of single entry system.	K3
4	apply the basic concepts of departmental and branch accounting.	K4
5	familiarize the procedure relating to hire purchase and installment in books of accounts	K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping POs and PSOs**

	POS					PSOS								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
<b>CO-2</b>	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
<b>CO-3</b>	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
<b>CO-4</b>	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46
														<b>17.28/5=3.456</b>

<b>COURSE CODE</b>	<b>U21COT22</b>	<b>PRINCIPLES OF MARKETING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-IV</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To conceptualize an idea about marketing and related terms
2. To provide insight about various forms and types of marketing
3. To analyze various components of marketing channels
4. To understand various concepts relating to consumer behavior
5. To introduce the components of marketing mix

**Unit 1: Marketing Concepts**

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing – Meaning and concepts – Marketing ethics – Career opportunities in marketing- Green marketing- Online marketing- Neuro marketing.

**Unit 2: Marketing Functions**

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardization - Market Information. Segmentation, Targeting and Positioning: Introduction, Concept of Market Segmentation, Benefits of Market Segmentation, Requisites of Effective Market Segmentation, The Process of Market Segmentation, Bases for Segmenting Consumer Markets, Targeting (T), Market Positioning (P)

**Unit 3: Consumer Behaviour and Personal Selling**

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing. Personal selling: Concept and features, classification of sales jobs, qualities and functions of a sales person, prospecting, personal selling process; Functions of a sales manager.

**Unit 4: Marketing Mix**

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labeling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman – Importance of retailing in today’s context.

**Unit 5: CRM and Consumer protection**

Customer Relationship Management- Definitions of Customer Relationship Management (CRM),Reasons Behind Losing Customers by Organizations, Significance of Customer Relationship Management, Social Actions Affecting Buyer-Seller Relationships,---Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – AGMARK – Consumerism – Consumer protection – Rights of consumers..

**Note:** Question Paper shall cover 100% Theory



**Text Books:**

1. R.S.N.Pillai and Bhagavathi, Marketing, S.Chand & Co Ltd, 2009 edition & 2011 reprint, New Delhi.
2. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi 2005 Edition.
3. Dr.L.Natarajan, Margham, Marketing, Publications, Chennai.

**Reference Books:**

1. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. J.Jayasankar, Marketing, Margham Publications, Chennai.
3. Sonatakki, Principles of Marketing, Kalyani Publishers, New Delhi.
4. William J Stanton, Fundamentals of Marketing, Mc Graw Hill Publishing Company Ltd, New Delhi.
5. Philip Kotler & Gary Armstrong, Principles of Marketing, 6th Edition, 2012, Prentice Hall of India Pvt. Ltd, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	define the various concepts and terms related to marketing	K1
2	explain about various marketing functions	K2
3	understand terms of consumer behaviour and examined about different concepts related to consumers.	K2
4	identify the marketing mix and its elements	K1
5	understand different provisions related to trends in emerging markets.	K2
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping- POs and PSOs**

	POS					PSOS								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	44/13=3.38
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	43/13=3.30
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.90/5=3.38</b>

<b>COURSE CODE</b>	<b>U21COA22</b>	<b>BUSINESS COMMUNICATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED - II</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To provide information on effective business communication and techniques to respond to business queries.
2. To provide knowledge about banking correspondence and company secretarial correspondence.

**Unit 1: Business Communication Concepts**

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout- Barriers to Communication, the Importance of Communication in the Workplace.

**Unit 2: Business Correspondence**

Business Correspondence : Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Acknowledgment letters.- Sales letters.- Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

**Unit 3: Banking Correspondence**

Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence – Life insurance- Fire insurance - Marine insurance - Agency Correspondence. Letters exchanged between two individual banks- Credit, Financial or Status Inquiries

**Unit 4: Company Secretarial Correspondence**

Company Secretarial Correspondence - With the Directors- With the Shareholders- With the Office Staff - With the Registrar of companies Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals.

**Unit 5: Methods of Communication**

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations. Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation - Internet - Video conferencing - Group Discussion – Social Networking.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

- 1.Rajendra Pal, J.S. Korahilli, Essentials of Business Communication, Sultan Chand & Sons, New Delhi.
2. N.S.Raghunathan & B.Santhanam, Business Communication, Margham Publications, Chennai.
3. R.S.N.Pillai and Bhagavathi.S, Commercial Correspondence, Chand Publications, New Delhi.

**Reference Books:**

1. M.S. Ramesh and R.Pattenshetty, Effective Business English and Correspondence, S.Chand & Co, Publishers, New Delhi-2.
- 2.V.R. Palanivelu & N. Subburaj, Business Communication, Himalaya Publishing Pvt. Ltd, Mumbai.
3. Sathya Swaroop Debasish, Bhagaban Das, Business Communication, PHI Learning Pvt. Ltd., New Delhi, 2010 Edition.
4. Communication conquer: Pushpalatha & Kumar, A Handbook of group discussion and Job Interview, PHI Learning Publisher.
- 5.Lesikar, R.V. & Flatley, M.E. Basic Business Communication Skills for Empowering Internet Generation, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	Outline the importance of effective business communication	K2
2	Understand the intricacies of responding to business related queries	K2
3	Categorize effective correspondence with banks, insurance and agencies	K3
4	Examine effective response to company secretarial correspondence	K4
5	Analyze new innovative and effective ideas for business communication	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping Outcomes POs and PSOs**

	POS					PSOS								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
<b>CO-3</b>	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
<b>CO-4</b>	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53
														<b>17.81/5=3.56</b>

**SEMESTER -III**

<b>COURSE CODE</b>	<b>U21COT31</b>	<b>BUSINESS STATISTICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE –V</b>			<b>3</b>	<b>2</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of the course are:

1. To promote the skill of applying statistical techniques in business by enabling the students to apply the statistical tools in analysis and interpretation of data.
2. To understand the various measures of dispersion as Range, Quartile deviation and skewness.
3. To understand the practical knowledge on Correlation and Regression.

**Unit 1: Introduction and Measures of Central Tendency**

Introduction and Measures of Central Tendency: Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

**Unit 2: Measures of Dispersion**

Measures of Dispersion: Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

**Unit 3: Correlation and Regression**

Correlation and Regression: Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

**Unit 4: Index Numbers**

Index Numbers: Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

**Unit 5: Analysis of Time Series**

Analysis of Time Series: Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only. Indian Statistics – Birth and Death rates – Crude, Correlated and Standardized – Methods of Economic survey, preparation of schedules and questionnaires.

**Note: Question Paper shall cover 20% Theory and 80% Problem**

**Text Books:**

1. P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy-21.
2. Wilson. M, Business Statistics, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Pillai, RSN and V. Bagavathi, Statistics, S. Chand & Company Ltd., New Delhi, 2010.

**Reference Books:**

1. S.P.Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi.
2. S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
3. D.C.Sanchati and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi.
4. S.C. Gupta & V.K.Kapoor, Fundamentals of Mathematical Statistics, S.Chand & Sons, New Delhi, 2009.
5. S.P.Gupta & M.P.Gupta, Business Statistics, Sultan Chand & Sons, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

<b>1</b>	acquire knowledge about averages to be used in Business Research	K1, K2,K3
<b>2</b>	gain knowledge about Standard Deviation, Skewness.	K1, K2,K3
<b>3</b>	gain knowledge about the application of Correlation and Regression	K1, K2,K3
<b>4</b>	get an in depth knowledge about Index Numbers	K1, K2,K3
<b>5</b>	acquire knowledge in Measures of Trend and its application in Business Research.	K1, K2,K3 , K6

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping POs and PSOs**

	POS					PSOS								Means Score of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	3	4	3	3	3	4	4	3	3	4	4	46/13=3.53
<b>CO-2</b>	4	3	4	4	3	3	4	4	3	3	3	3	4	48/13=3.69
<b>CO-3</b>	4	3	4	4	4	4	4	4	4	3	4	4	3	49/13=3.76
<b>CO-4</b>	4	3	4	4	4	4	3	3	4	4	4	4	4	49/13=3.76
<b>CO-5</b>	4	4	3	3	4	4	4	3	3	4	3	4	3	46/13=3.53 <b>18.27/5=3.654</b>

<b>COURSE CODE</b>	<b>U21COA33</b>	<b>PRINCIPLES OF INSURANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED-III</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand the basic concepts of insurance
2. To familiarize with the concept of working of agency
3. To understand various forms of underwriting
4. To provide knowledge about the formation of insurance companies
5. To acquaint with the basic principles of different types of insurance

**Unit1: Insurance an Introduction**

Life Insurance Organization : Important Activities, The Indian Context, Internal Organization, The Distribution, System, Appointment of Agent, Functions of Agents, Remuneration of Agents, Trends in Distribution Channels; Plans of Life Insurance : Annuities : Nature of Annuities, Types.- Importance of Insurance to Society, Individuals, Business and Government.

**Unit 2: Life Insurance**

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged. Plans of Life Insurance: Need Levels, Basic Elements, Some Popular Plans, Limited Payment Plans, Participating Policies, Convertible Plans, Riders, For the Handicapped;

**Unit 3: Fire Insurance**

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Characteristics of Fire Insurance - Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance-Inclusions under Fire Insurance -Exclusions under Fire Insurance.

**Unit 4: Marine Insurance**

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Insurance Functions-Eligibility Criteria-Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India-Difference between Fire Insurance & Marine Insurance-Inclusions under Marine Insurance -Exclusions under Marine Insurance .

**Unit 5: Personal Accident Insurance**

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance-Inclusions under Personal Accident -Exclusions under Personal Accident.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. , New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017.

**Reference Books:**

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand, Insurance Management, New Age International Publishers, New Delhi
3. Hargovind Dayal., The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.
4. Taxmann : Insurance Manual, Taxmann Publication Private Limited
5. M. N. Srinivasan : Principles of Insurance Law, Wadhwa & Co.
6. K.C. Mishra and G.E. Thomas, General Insurance - Principles and Practice, Cengage Learning: New Delhi.

Web Resource: <https://www.insuranceinstituteofindia.com/>

**Course outcomes:** At the end of the course, students would be able to:

1	Recall the different concepts of insurance and its working	K1
2	Explain the concept of agent and its working system	K2
3	Evaluate the functions of agents and various forms of underwriting	K5
4	Analyze The Various Actuarial Aspects Relating To Insurance Companies	K4
5	List the basic principles of insurance and various types of it.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping Outcomes POs and PSOs**

	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
<b>CO-3</b>	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
<b>CO-4</b>	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53
														<b>17.81/5=3.562</b>

COURSE CODE	U21COE311	CHOICE - I	L	T	P	C
ELECTIVE –I		HUMAN RESOURCE MANAGEMENT	4	-	-	3

**Course Objectives:**

The objectives of the course are

1. to discuss the role of human resource management in relation to organizational requirements
2. to acquaint students with the techniques and principles to manage human resource of an organization.
3. to understand the various processes of Human Resource Planning

**Unit 1: HRM Concept and Functions**

Introduction to Human Resource Management HRM Concept and Functions, Role, Status and competencies of HR Manager - HR Policies - Evolution of HRM - HRM vs HRD - Evolution of HRM - Emerging Challenges of Human Resource Management - Workforce diversity; Empowerment - Human Resource Information System.

**Unit 2: Human Resource Planning**

Acquisition of Human Resource Human Resource Planning- Quantitative and Qualitative Dimensions - job analysis – job description and job specification - Recruitment And Selection – meaning – process of requirement – sources and techniques of Recruitment – Meaning and Process of Selection – Selection Tests And Interviews – placement, induction, socialization and Retention. Retention strategy.

**Unit 3: Training and Development**

Training and Development Concept and Importance -Training and development methods – Identifying Training and Development Needs - Designing Training Programmes - Role Specific and Competency Based Training - Evaluating Training Effectiveness - Training Process Outsourcing - Management Development - Career Development.

**Unit 4: Performance Appraisal**

Performance Appraisal Nature, objectives and importance - Modern Methods and techniques of performance appraisal - potential appraisal and employee counselling - job changes - transfers and promotions -Problems in Performance Appraisal – Essentials of Effective Appraisal System – Job Evaluation – Concepts, Process and Objectives – Advantages and Limitations – Methods.

**Unit5: Compensation and Maintenance**

Compensation and Maintenance Compensation - Concept and policies- wage and Salary administration Methods of wage payments and incentive plans - Fringe benefits - Performance linked compensation - Employee health, welfare and safety social security - Employer-Employee relations- grievance handling and redressal - Grievance handling and redressal.

**Note: Question Paper shall cover 100% Theory**



**Text Books:**

1. K. Aswathappa : Human Resource Management Text and Cases: Tata McGraw Hill, New Delhi.
2. George W Bohlander and Scott A Snell: Principles of Human resource Management: Cengage Learning, New Delhi.
- 3.P.G.Aqinas: Human Resource Management Principles and Practice: Vikas Publishing House Pvt. Ltd., New Delhi

**Reference Books:**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Bohlander and Snell, Principles of Human Resource Management, Cengage Learning.
4. Ivancevich, John M. Human Resource Management. McGraw Hill.
5. Wreather and Davis. Human Resource Management. Pearson Education.
6. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.
7. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
8. Biswajeet Patttanayak, Human Resource Management, PHI Learning.
9. Khurana Ashok, Human Resource Management, V.K. Publications.
10. Sankalp Gaurav, Human Resource Management, Sahitya Bhawan Publications.
11. Human Resource Management by Kalyani Publishers.

**Course outcomes:** At the end of the course, students would be able to:

1	understand the recent HRM concepts and its challenges	K1, K2,K3
2	know the job analysis for placing the suitable person at the suitable place	K1, K2,K3
3	gain the benefits of training and development to the employees of an organisation with a view to attaining goals of the organization	K1, K2,K3
4	gain basic knowledge of assessing and techniques of performance appraisal	K1, K2,K3
5	understand Compensation and Maintenance of Compensation system	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping POs and PSOs**

	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	3	4	3	3	3	4	4	3	3	4	4	46/13=3.53
<b>CO-2</b>	4	3	4	4	3	3	4	4	3	3	3	3	4	48/13=3.69
<b>CO-3</b>	4	3	4	4	4	4	4	4	4	3	4	4	3	49/13=3.76
<b>CO-4</b>	4	3	4	4	4	4	3	3	4	4	4	4	4	49/13=3.76
<b>CO-5</b>	4	4	3	3	4	4	4	3	3	4	3	4	3	46/13=3.53 <b>18.27/5=3.654</b>

COURSE CODE	U21COE312	CHOICE - II	L	T	P	C
ELECTIVE –I		TRAINING AND DEVELOPMENT	4	-	-	3

**Course Objectives:**

The main objectives are

1. To equip the learners with the concept and practice of Training and Development in the modern organizational setting through the pedagogy of case discussions and recent experiences.
2. To understand the concepts and various types of analysis in Training
3. To understand the various evaluation techniques in Training and Development

**Unit 1: Introduction to Training and Development**

Introduction Concepts and Rationale of Training and Development; overview of training and development systems; organizing training department; training and development policies; linking training and development to company's strategy; Requisites of Effective Training; Role of External agencies in Training and Development.

**Unit 2: Training Need Analysis**

Training Need Analysis (TNA) Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA.

**Unit 3: Training and Development Methodologies**

Training and Development Methodologies Overview of Training Methodologies- Skills of an Effective Trainer; Use of Audio-Visual Aids in training; Computer Aided Instructions- Distance Learning, Open Learning, E- Learning; Technologies Convergence and Multimedia Environment. Development Techniques for enhancing decision-making and interpersonal skills, Demonstration and Practice Monitoring; Coaching; Self Diagnostic Skills, Experience Learning, Discovery Learning, Brainstorming, Counselling, Position Rotation, Team Building, and Sensitivity Training.

**Unit 4: Designing Training & Development Programme**

Designing Training & Development Programme Organization of Training and Development programmes, Training design, kinds of training and development programmes- competence based and role-based training; orientation and socialization; diversity training, choice of training and development methods, Preparation of trainers; developing training materials; E-learning environment; Flexible learning modules; Self development; Training process outsourcing.

**Unit 5: Evaluation of Training and Development**

Evaluation of Training and Development Reasons for evaluating Training and development programmes, Problems in evaluation; Evaluation planning and data collection, different evaluation frameworks, Problems of Measurement and Evaluation; Costing of training, measuring costs and benefits of training programmes, obtaining feedback of trainees; Methods of evaluating effectiveness of Training Efforts; Kirkpatrick Model of Training Effectiveness; Training issues resulting from the external environment and internal needs of the company.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Sharma, D., & Kaushik, S. (2019). Training & Development. New Delhi: JSR Publishing House.

**Reference Books:**

1. Blanchard, N. P., & Thacker, J. W. (2012). Effective Training: Systems, Strategies and Practices, 4 th Edition. New York: Pearson Education.
2. Noe, R. A., & Kodwani, A. D. (2018). Employee Training and Development, 7th Edition. New York: McGraw Hill Education.
3. Lynton, R. P., & Pareek, U. (2011). Training for Development. New Delhi: SAGE India.
4. Phillips, J. J., & Phillips, P. P. (2016). Handbook of Training Evaluation and Measurement Methods. Houston: Gulf Publishing Co.
5. Prior, J. (1991). Handbook of Training and Development. Mumbai: Jaico Publishing House.

**Course outcomes:** At the end of the course, students would be able to:

1	analyse the training strategies adopted by companies in real situations	K1, K2,K3
2	identify training needs of an individual by conducting Training Need Analysis	K1, K2,K3
3	differentiate between the applicability of various training strategies and select a strategy based upon the result of TNA	K1, K2,K3
4	develop a training and development module	K1, K2,K3
5	evaluate and assess the cost and benefits of a training and development programme.	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping POs and PSOs**

	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	44/13=3.38
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	43/13=3.30
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.90/5=3.38</b>

## SEMESTER IV

<b>COURSE CODE</b>	<b>U21COT41</b>	<b>COST ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-VI</b>			<b>3</b>	<b>1</b>	<b>-</b>	<b>4</b>

### Course Objectives:

The main objectives of this course are :

1. To understand the concept and various components of costing
2. To assist preparation of accounts under process costing
3. To familiarize with the techniques of operating costing

### Unit 1: Cost accounting Concept

Meaning, Objectives, Importance and Uses of Cost Accounting, Functions of Cost Accounting Department in an Organization, Difference between Cost Accounting and Financial Accounting; Various Elements of Cost and Classification of Cost; Cost object, Cost unit, Cost driver, Cost reduction and Cost control; Limitations of Cost Accounting; **Cost Sheet:** Meaning and Cost heads in a Cost Sheet, Presentation of Cost Information in Cost Sheet / Statement - Problems on Cost Sheet, Tenders and Quotations

### Unit 2: Material Control

Procedure for procurement of materials and documentation involved in procurement of materials – (Bill of materials, Material requisition note, Purchase requisition note, Purchase order, Goods received note); Inventory Control: Inventory control techniques and determination of various stock levels – Problems on level setting and computation of EOQ; ABC Analysis, FSN Inventory, VED Inventory, HML Inventory, Physical Control- KANBAN, JIT Inventory Management Technique, Perpetual Inventory system (Concepts only)

### Unit 3: Labour Costing

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – classification of overhead – allocation and absorption of overhead. Labour Cost: Meaning, Components, Classification and Importance of Employee (Labour) Cost in Organization; Methods of Remuneration (Payment of Wages and Incentives) Labour Turnover – Meaning, Reasons and Effects of LTO/ETO.

### Unit 4: Process costing

Process costing – Features of process costing – Distinction between job costing and process costing - process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).-Valuation of Work-in-progress

### Unit 5: Operating Costing

Operating Costing – Contract costing – Reconciliation of Cost and Financial accounts-Contract Costing: Contract Costing - Definition, Features, Work Certified and Un certified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.

**Notu : Question Paper shall cover 20% Theory and 80% Problem**

**Text books:**

1. S. . Jain and K.L. Narang, “Cost Accounting”, Kalyani publications. New Delhi. Edn. 2011
- 2.R S.N. Pillai and V. Bhagavathi, “Cost Accounting”, S chand and company ltd., New Delhi. E n. 2004.
3. T S. Reddy and Dr. Y. Hari prasad reddy, “Costl Accounting”, Margam publications,Chennai – 6 0 017, 7th Revised Edition 2009.

**Ref rence books:**

1. S. . Iyyengar, “Cost Accounting principles and practice”, Sultan chand, New Delhi. 2005 2.
- V. .Saxena & C.D. Vashist, “Cost Accounting”, Sultan chand, New Delhi 2005
3. M N. Arora, “Cost Accounting”, Sultan chand, New Delhi.2005.
4. B.S. Kanna, I.M. Pandey, G.K. Ahuja, M.N. A rora, Practical costing, sultan chand & sons. E ition 2009.
5. Bhattacharya “Principles and practices of Cost Accounting” PHI Publications, Third Edition – 20 0.

**Cou se outcomes:** At the end of the course, students would be able to:

1	recall various concepts of costing and costing methods	K1
2	analyze the various elements of costing	K4
3	explain the labour wage payment system	K2
4	outline the cost under process costing system	K2
5	examine about operational costing, contract costing and Reconciliation of Cost and Financial Statements.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Map ing POs and PSOs**

	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
<b>CO-2</b>	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
<b>CO-3</b>	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
<b>CO-4</b>	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46
														<b>17.28/5=3.456</b>

<b>COURSE CODE</b>	<b>U21COT42</b>	<b>BUSINESS ENVIRONMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-VII</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The objectives of the course are

- 1.To provide an overview of Business Environment in India
- 2.To know the impact of environmental factors on the Business Policies
- 3.To formulate Decisions and to understand the concept of Corporate Governance, Social Responsibility of Business and Business Ethics.

**Unit 1: Introduction to Business Environment**

Introduction to Business Environment - Nature and Scope of Business - Concept and Characteristics of Business - Scope of Business - Nature, Objectives and Uses of Study of Business Environment - Types of Business Environment - Micro Environment - Macro Environment - Environmental Analysis - Managing Diversity - Nature and scope of business

**Unit 2: The Constitutional Environment**

The Constitutional Environment - Functions and Role of the State - Legal Environment -Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

**Unit 3: Demographic Environment and Socio-Cultural Environment**

Demographic Environment - Culture & Business - Business and Society - Social Responsibilities of Business - Business Ethics & Values - Corporate Governance -Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance, Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure

**Unit 4: Economic Systems**

Economic Systems - Economic Planning - Economic Parameters - Economic Policies - Consumer Protection Act and Competition Act, 2008 - Liberalization, Privatization and Globalization of Indian Economy.-New industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues

**Unit 5: Natural Environment**

Natural Environment: Meaning and Components of Natural Environment - Impact of Natural Environment on Business - Guidelines for Development of Natural Resources - Sustainable Development - Green Index. Technological Environment: Meaning, Factors Governed and Impact of Technological Environment - Indicators of Technological Progress - Technology as a Source of Competitive Advantage - Sources of Technological Dynamics - Time Lags in Technology Introduction - Impact of Technology on Globalization.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Gupta C.B., Essentials of Business Environment, Sultan & Chand Publications, New Delhi. First Edition, 2018.
2. Dhanabhakiam. M & Kavitha. M., Business Environment, Vijay Nicole Imprints Private Ltd., Chennai., 2014.
3. Sankaran, Business Environment, Margham Publications. Chennai

**References Books:**

1. Cherunilam, F. (2013). Business Environment: Text and cases. New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Sloman, J. & Sutcliffe, M. (2004). Economics for Business (3rd Edition.). New Delhi: Pearson Education.
3. Dhingra, I. C. & Dhingra, N. (2014). Concise Business Environment (1st Ed.). New Delhi: Book Age Publications.
4. Bosch, F. & Man, A. (1994). Government's Impact on the Business Environment and Strategic Management. Journal of General Management, Vol. 19 No. 3
5. Fernando, A. C. (2011). Business Environment. New Delhi, Pearson Education.

**Web Sources:**

- <http://www.financialeconomics.cf/2011/04/economic-environment-kinds-ofeconomic.html>  
[http://www.answers.com/Q/Impact\\_of\\_economic\\_environment\\_on\\_business](http://www.answers.com/Q/Impact_of_economic_environment_on_business)  
[http://www.ehow.com/print/info\\_8127368\\_four-aspects-between-governmentbusiness.html](http://www.ehow.com/print/info_8127368_four-aspects-between-governmentbusiness.html)  
<http://www.shareyouressays.com/93732/role-of-indian-government-insahping-businessenvironment>  
<http://www.saylor.org/course/econ305>  
<http://planningcommission.gov.in/aboutus/history/index.php?about=aboutbdy.html>  
<http://www.brainyquote.com/quotes/quotes/f/franklind139327.html#QzGg6f6x8H22LDbv.99>

**Course outcomes:** At the end of the course, students would be able to:

1	understand the concept, significance and changing dimensions of Business Environment	K1, K2,K3
2	appreciate the importance and impact of changing laws and regulations on a business firm	K1, K2,K3
3	learn about emerging dimensions in socio-cultural environment and its relevance for a business firm.	K1, K2,K3
4	gain insights on role of economic systems, economic planning, government policies, public sector and development banks, economic reforms, liberalization and its impact on business.	K1, K2,K3
5	gain insights on patent laws, policy on research and development and new technological developments in Business Environment	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

#### Mapping POs and PSOs

	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.83/5=3.366</b>



<b>COURSE CODE</b>	<b>U21COA44</b>	<b>BUSINESS MATHEMATICS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>ALLIED - IV</b>			<b>2</b>	<b>2</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objective of the course is

- 1.To acquaint students with the familiarity of Business Mathematics and on particular emphasis is laid on the foundation aspects of business mathematics.
- 2.To understand the theory of sets, Indices and surds
3. To understand the various methods of Depreciation and annuities.

**Unit 1: Development of number system**

Operations on Numbers – Development of number system – Natural number – Integers – Rational and Irrational numbers – Imaginary numbers – Complex numbers – Greatest Common divisor – Least Common multiple.

**Unit 2: Theory of Sets**

Theory of Sets – Definition – Types – Union, Intersection, Difference and Complement of Sets – De Morgan's Law – Venn Diagram – Simple set applications – Numbers of elements in a finite set.

**Unit 3: Indices and Surds**

Indices and Surds – Positive indices – Laws of indices – Zero and Unity index – Fractional index – Miscellaneous illustrations – Surds – Definition – Types of Surds – Similar Surds – Conjugate Surds – Rationalizing factors – Properties of Bi-quadratic surds – Square root of a surds – Square root of trinomial quadratic surd.

**Unit 4: Depreciation and Annuities**

Interest, Depreciation and Annuities – Simple Interest – Compound Interest – Depreciation – Annuities – Types of Annuities – Definite integral – Simple applications – Finding total and average cost function – Producer surplus and consumer surplus.

**Unit 5: Probability and Matrices**

Probability and Matrices – Terminology – Probability measure – Classical or priori probability – Types of approach and Mathematical expectation – Matrices – definition – Types – Addition, Subtraction, Multiplication of Matrices – Inverse matrix – Solving a system of simultaneous linear equations using matrix inversion technique – rank of a matrix.

**Note: Question Paper shall cover 20% Theory and 80% Problem**

**Text Books:**

1. Business Mathematics – V.Sundaresan and S.D.Jeyaseelan.
2. Business Mathematics – M.Manoharan and C.Elango, Palani Paramount Publications.

**Reference Books:**

1. Business Mathematics – J.K.Singh, Himalaya Publishing House.
2. Business Mathematics – R.S.Soni, Arneet Kaur Soni, Himalaya Publishing House.
3. Business Mathematics – M.L.Bhargara, Dr.Ashok Saini, Dr.Dalip Singh, Jeevansons Publication.

**Course outcomes:** At the end of the course, students would be able to:

1	understand the number system	K1, K2,K3
2	understand the set theory	K1, K2,K3
3	Know the calculations of indices and surds	K1, K2,K3
4	Understand the calculations of interest , annuities and depreciation	K1, K2,K3
5	Know the applications of probability distributions and matrices	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping Outcomes - POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
<b>CO-2</b>	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
<b>CO-3</b>	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
<b>CO-4</b>	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46 <b>17.28/5=3.456</b>

COURSE CODE	U21COE421	CHOICE -I	L	T	P	C
ELECTIVE – III		ELEMENTS OF E-COMMERCE	3	-	-	3

**Course Objectives:**

The objectives of the course are

1. To enable the students to gain basic knowledge of Electronic-Commerce in the area of Business and Financing decisions
2. To understand the components of E-Commerce
3. To understand the Client Server Network Security

**Unit 1: E-Commerce an Introduction**

Electronic Commerce Framework -Traditional vs. Electronic Business Applications - The Anatomy of E-Commerce Applications -Overview of developments in Information Technology and Defining E-Commerce: The scope of E commerce, Electronic Market, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce.

**Unit 2: E-Commerce Components**

Network Infrastructure for E-Commerce Components of the I-way-Global Information Distribution Networks – Public Policy Issues Shaping the I-way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.-E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors.

**Unit 3: Client Server Network Security**

Models of e retailing, Features of e retailing. E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, e entertainment, Auctions and other specialized services. Business to Business Electronic Commerce-Network Security and Firewalls – Client Server Network Security – Firewalls and Network Security – Data and Message Security – Encrypted Documents and Electronic -Mail.

**Unit 4: Business to Business Communication**

Electronic Commerce and World-Wide-Web, Consumer Oriented E-Commerce, Electronic Payment Systems, Electronic Data Interchange (EDI), EDI Applications in Business, EDI and E-Commerce – EDI Implementation. -Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.

**Unit 5: Multimedia and Digital video**

Multimedia and Digital video- key multimedia concepts, Digital Video and Electronic Commerce-Desktop Video processing – Desktop Video conferencing-Digital video compression/decompression-Types of desktop video conferencing.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Kalakota, R and Winston, AB 2002 Frontiers of Electronic Commerce, Addison Westey
2. David Kosiur, 2002 Understanding Electronic Commerce, Microsoft Press,

3. Saily Chan & John Wiley 2000 Electronic Commerce Management, Tata McGraw Hill, New Delhi.

**Reference Books:**

1. Parag Diwan & Sunil Sharma 2000 E-Commerce A Managerial guide to EBusiness Deep & Deep Pub., Delhi
2. Agarwal Kamallesh N & Agarwal Deeksha \_2000 Business On the Net – Introduction to the Electronic Commerce, Mc Millan India Pub, New Delhi
3. Soka, From EDI to Electronic Commerce, 2002 Tata McGraw Hill, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	understand basic concepts on e-commerce	K1, K2, K3
2	understand various methods on Architectural aspect of e-Commerce.	K1, K2, K3
3	gain essential knowledge on security aspect of e-commerce	K1, K2, K3
4	gain application knowledge on ecommerce in business.	K1, K2, K3
5	gain conceptual knowledge on multimedia in e-commerce	K1, K2, K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping outcomes - POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	44/13=3.38
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	43/13=3.30
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.90/5=3.38</b>

COURSE CODE	U21COE422	CHOICE -II	L	T	P	C
ELLECTIVE - III		DIGITAL MARKETING	3	-	-	3

**Learning Objectives:**

The objectives of the course are

1. To provide knowledge about the concepts, tools, techniques, and relevance of digital marketing in the present changing scenario.
2. To understand the various components of Digital Marketing Management
3. To understand the various basic concepts on online marketing, Interactive Marketing and Artificial Intelligence in Marketing.

**Unit 1: Concept of Digital Marketing**

Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Benefits to the customer; Digital marketing landscape: an overview. Ethical issues and legal challenges in digital marketing. Regulatory framework for digital marketing in India.

**Unit 2: Digital Marketing Management**

Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.

**Unit 3: Digital Marketing Presence**

Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework. Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies.

**Unit 4: Interactive Marketing**

Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC marketing. Payment options.

**Unit 5: Artificial Intelligence in Marketing**

Introduction of Artificial Intelligence in Marketing, How does AI Work, Benefit of AI in Marketing Automation, Content creation with AI, AI Tools available for Digital marketing

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.

**Reference Books:**

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
4. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
5. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
6. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
7. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
8. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
9. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

**Note:** Learners are advised to use latest edition of text books.

**Course outcomes:** At the end of the course, students would be able to:

1	identify and assess the impact of digital technology in transforming the business environment and also the customer journey;	K1, K2,K3
2	explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;	K1, K2,K3
3	illustrate the measurement of effectiveness of a digital marketing campaign;	K1, K2,K3
4	demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;	K1, K2,K3
5	understand the concept of AI in Digital Marketing;	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping outcomes - POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
CO-3	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
CO-4	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>17.81/5=3.562</b>

**SEMESTER - V**

<b>COURSE CODE</b>	<b>U21COT51</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-VIII</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are to:

1. To understand the various components of management accounting and related terms
2. To understand analysis using ratio, working capital management and marginal costing
3. To familiarize with budget preparation and budgetary control tools

**Unit 1: Management accounting Concepts**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios.

**Unit 2: Fund Flow and Cash Flow Statement**

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per AS3.

**Unit 3: Budget and Budgetary control**

Budget and Budgetary control – Meaning – importance and its Advantages -Essential Of Successful Budgetary Control – Preparation of Budgets – purchase, Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget- overhead cost Budget.

**Unit 4: Standard Costing**

Standard costing – Meaning, Advantages and its Limitations. Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

**Unit 5: Capital Budgeting**

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

**Note: Question Paper shall cover 20% Theory and 80% Problem**

**Text Books (Latest revised edition only)**

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication, Trichy

**Reference Books (Latest revised edition only)**

1. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai.
2. Management Accounting by E.Gordon, P.Jeyaram, N.Sundaram & R. Jayachandran, Himalaya Publishing House, Mumbai.
3. Management Accounting by Reddy.T.S & Hari Prasath.Y, Margham Publications, Chennai.
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management accounting by Hingorani&Ramanthan – S.Chand& Co, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	outline the various concepts relating to management accounting	K2
2	analyze financial statements using ratio analysis	K4
3	evaluate the working capital management of companies	K5
4	comparing various alternatives using marginal costing and decision making	K2
5	analyze new budget and budgetary control for organizations	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
<b>CO-3</b>	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
<b>CO-4</b>	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53
														<b>17.81/5=3.562</b>



<b>COURSE CODE</b>	<b>U21COT52</b>	<b>AUDITING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-IX</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand the various concepts of auditing and the procedure for the conduct of internal audit
2. To familiarize with the process of valuing assets and liabilities
3. To understand the process of auditing the joint stock companies and investigation mechanism

**Unit 1: Auditing an Introduction**

Introduction – Meaning – Features – Objectives – Advantages of Auditing – Materiality in Auditing – Classifications or various types of Audit – Techniques of Auditing – Audit Evidence – Criteria for Selection of Audit Evidence – Process of gathering Evidence.

**Unit 2: Audit Programme**

Audit Programme – Audit Note Book – Working Paper – Audit Planning - Engagement of an Auditor for Audit Work – Internal Control – Objectives of Internal Control – Forms of Internal Control – Merits and drawback of Internal Control – Internal Audit – Features – Objectives – Advantages of Internal Audit – Distinction Between Internal Control and Internal audit.

**Unit 3: Vouching of Trade Transactions**

Meaning – Definition – Objective – Requisites of a Valid Voucher – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions- Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

**Unit 4: Auditors Appointment and Removal**

Auditors of a Company – Appointment – Removal – Remuneration – Qualification and Disqualification of Auditor – Rights, Duties and Powers of Auditor, Liabilities of Auditor – Audit Report – Types of Audit Report – Statutory Report – Matters to be included in the Audit Report.

**Unit 5: Cost Audit and Management Audit**

Cost Audit - Management Audit – Process of Management Audit – Human Resource Audit – Environment Audit – Social Audit - Forensic Audit- Computerised Audit – Benefits – Deficiencies – Role of Auditor in Computerised Environment – Audit of Government Accounts – Features of Government Audit – Functions of Comptroller and Audit General of India – Duties of Accountant General – Various authorities role in auditing.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi
2. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai, 2015
3. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi.

**Reference Books:**

1. Natarajan, L. 2013. Auditing Chennai: Margham Publications.Chennai
2. Pagar, D. 2016. Principles and Practice of Auditing (14 ed.): Sultan Chand & Sons.
3. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing : S Chand & Company Pvt. Ltd. New Delhi
4. Kamal Gupta, 2015 Contemporary Auditing Tata McGraw Hill, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	define the important concept and rules relating to auditing	K1
2	outline the techniques and applicability of internal audit	K2
3	analyze the valuation of assets and liabilities in business	K4
4	analyze the accounts and auditing the joint stock companies	K4
5	examine about investigation and auditing of computerized accounts	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping- POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	3	4	3	3	3	4	4	3	3	4	4	46/13=3.53
<b>CO-2</b>	4	3	4	4	3	3	4	4	3	3	3	3	4	48/13=3.69
<b>CO-3</b>	4	3	4	4	4	4	4	4	4	3	4	4	3	49/13=3.76
<b>CO-4</b>	4	3	4	4	4	4	3	3	4	4	4	4	4	49/13=3.76
<b>CO-5</b>	4	4	3	3	4	4	4	3	3	4	3	4	3	46/13=3.53 <b>18.27/5=3.654</b>

<b>COURSE CODE</b>	<b>U21COT53</b>	<b>INCOME TAX LAW AND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-X</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand the various concepts of income tax and related terminologies
2. To familiarize with calculation of income under different heads
3. To enable the students to know the provisions of the income tax law.
4. To understand the process of set off and carry forward of losses while computing total income

**Unit 1: Income tax-Basic concepts**

Income tax-Basic concepts – Definition – Previous year – Assessment year – Person – Assessee – Income – Total Income – Casual income – Capital and Revenue – Residential status and incidence of tax incomes exempt under Section – 10

**Unit 2: Computation Of Taxable Salary**

Salary – Basis of charge – Different forms of salary – allowances – gratuity – pension – perquisites and their valuation – deduction from salary – computation of taxable salary .

**Unit 3: Computation Of House Property Income**

House property – basis of charge – determination of GAV and NAV – income from let – out property – deductions – computation of House property income.

**Unit 4: Profits And Gains Of Business And Profession**

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – allowable expenses and disallowable expenses – computation of taxable income. Income from Capital Gains – Income from other sources.

**Unit 5: Income Of Other Persons Included In Assesses Total Income**

Income of other persons included in assesses total income – Aggregation of income; Set – off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief's – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

**Note: Question Paper shall cover 40% Theory and 60% Problem**

**Text Books:**

1. Dr. Vinod K. Singhania, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi.
2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai.
3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications, Chennai.

**Books for Reference:**

1. Gaur and Narang, “ Income Tax Law and Practice” Kalyani Publishers, New Delhi.
2. Dr. H. C.Mehrotra, “ Income Tax Law and Accounts” Sahithya Bhavan publishers, Agra.
3. R. G. Shaha, Income Tax Law and Practice (Direct Tax) Himalaya Publications, Mumbai.
4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	outline the various terminologies related to income tax	K1
2	understand the method of calculating and levying tax	K2
3	apply the various tax laws and available provisions in tax computations	K3
4	evaluate the set off and carry forward of losses while calculating personal income	K5
5	analyze self-assessment of income and tax computation	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.83/5=3.366</b>

<b>COURSE CODE</b>	<b>U21COT54</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-XI</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand the basic concepts of entrepreneurship and related initiatives
2. To provide insights about the setting up of startups
3. To familiarize with the institutional services to entrepreneur
4. To provide knowledge about various financial support available to the entrepreneurs
5. To provide knowledge about various subsidies and incentives available for entrepreneurs

**Unit 1: Concept of Entrepreneurship**

Entrepreneur - Entrepreneurship – Women Entrepreneurship – Rural Entrepreneurship – Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies - Entrepreneurial Mobility – Challenges to Entrepreneurship- Ethics and Entrepreneurship – Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes.

**Unit 2: Business Modelling**

Opportunity Analysis – Ideation Techniques – Ideation Catalysts and Inhibitors – Idea to Opportunity Maps – Evaluation of Idea to Opportunity Maps – Business Model – Functions of a Business Model - Business Modelling – Benefits of Business Modelling - Business Models to Business Plans.

**Unit 3: Project Appraisal**

Small Enterprises: An Introductory Framework – Project Identification and Selection – Project Formulation – Project Appraisal – Legal, Regulatory and Statutory Body – Clearance Approvals and NOC – Compliance – Financing of Enterprise - Boot Strapping - Ownership Structures.

**Unit 4: Institutional Finance**

Institutional Finance to Entrepreneurs – Lease Financing and Hire-Purchase – Institutional Support to Entrepreneurs – Taxation Benefits to Small-Scale Industries – Government Policy for Small-Scale Enterprises.

**Unit 5: Accounting for Enterprises**

Accounting for Enterprises - Break-Even Analysis – Elements of Financial Statements- Growth Strategies – Intellectual Property – Innovation – Knowledge Management – Leadership and Governance – Sickness and Rehabilitation – Application of Electronic Commerce.

**Note:** Question Paper shall cover 100% Theory

**Text Books:**

1. Khanka . S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi. 2017
2. Raj Shankar., Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai. 2013.
3. Gupta. C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand

& Sons, 7th Revised Edition- 2017.

### Reference Books:

1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management – A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3rd Edition, 2011.
2. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House, 2007.
3. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship – Successfully Launching New Ventures, Pearson Education, 2008.
4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons.
5. Barringer Bruce R., Ireland R. Duane, Entrepreneurship - Successfully Launching New Ventures, Pearson Education, 2008.

### Web Resources:

[www.ediindia.org](http://www.ediindia.org),  
[www.internationalentrepreneurship.com](http://www.internationalentrepreneurship.com),  
[www.startupdunia.com](http://www.startupdunia.com),  
[www.yuvaentrepreneurs.com](http://www.yuvaentrepreneurs.com),  
[www.indiastat.com](http://www.indiastat.com),  
[www.entrepreneur.com](http://www.entrepreneur.com)

**Course outcomes:** At the end of the course, students would be able to:

1	recall the importance and role of entrepreneurship as an economic activity	K1
2	explain the various process of setting up a startup	K2
3	outline the various institutional services to entrepreneur	K2
4	analyze the various financial institution available to support entrepreneurs	K4
5	list the various subsidies and incentives available for entrepreneurs	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

### Mapping POs and PSOs

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
CO-2	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
CO-3	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
CO-4	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46
														<b>17.28/5=3.456</b>

<b>COURSE CODE</b>	<b>U21COT55</b>	<b>BANKING THEORY, LAW AND PRACTICE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-XII</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The objectives of the course are

1. To gain an insight on the nature of current banking law and to know the practices of banking in India
2. To understand the Banking Regulations
3. To understand the various types of accounts

**Unit 1: Banking Legislation**

Banking Legislation – Provisions of Banking Regulations – Definition of Banker – Relationship between Banker and Customer – General Relationship between Banker and Customer – Obligations of Banker – Rights of Banker – Right of Appropriation Clayton's Rule – Pass Book – Legal Implications of Entries in Pass Book.

**Unit 2: Types of Bank Accounts**

Types of Bank Accounts – Fixed Deposit Account – Savings – Current and Recurring Account – Features – Benefits - Account Opening Formalities - KYC Norms – Fixed Deposit Receipts – Non Residence Deposit Account – Currency ( Domestic) Account – Senior Citizen Deposit Account – Flexi Deposit Account. Bank Customer: Bank Customer – Partnership Firm, Club – Joint Stock Company – Joint Hindu Family – Trust – Societies.

**Unit 3: Negotiable Instruments**

Definition of negotiable instruments – Essential Features – Types – Comparison Between Cheque, Bills and Pro Note – Cheque – Crossing – Types – Endorsement – Types of Endorsement – Holder in due Course Privileges – Holder for Value – Acceptance for Honour - Account – Reasons for Dishonour a Cheque.

**Unit 4: Collection of Bank**

Precaution before Paying a Cheque – Payment in Due Course – Statutory Protection to Paying Banker – Material Alterations - Closing of an Account – Collecting Bank – Statutory Profession to Collecting Banker – Negligence Liability of Collecting Banker – Duties of Collecting Banker.

**Unit 5: Management of Finance and Advances**

Principles of good Lending – Forms of Unsecured Advances and Secured Advances – Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills – Fixed Deposit Receipt Mortgage – Types of Mortgage – Hypothecation – Pledge - Non Performing Assets - Causes - Remedial Measures - Management of NPA - Debt Recovery Tribunal.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi

2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi
3. Panikar, KK 2015 Banking –Theory System, S.Chand & Co., New Delhi.

**Reference Books:**

1. Radhaswami,M & Basudevan 2015 A Text Book of Banking, S.Chand & Co., New Delhi.
2. Khubchandran, BS 2015 Practice and Law of Banking, MacMillan Pub., New Delhi
3. Dr.S.Subba Rao and P.L Khanna 2015 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai.
4. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh
- 5.Murali S.and Subbakrishna , 2015 Bank and Credit Management, Himalaya Publishing House, New Delhi.

**Course outcomes:** At the end of the course, students would be able to:

<b>1</b>	understand the banking legislations and relationship between banker and customer.	K1, K2,K3
<b>2</b>	know the various types of bank accounts.	K1, K2,K3
<b>3</b>	gain knowledge of negotiable instruments used in banks.	K1, K2,K3
<b>4</b>	know the statutory provisions of the banker.	K1, K2,K3
<b>5</b>	know the principles and various forms of lending by the banks.	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	3	4	3	3	3	4	4	3	3	4	4	46/13=3.53
<b>CO-2</b>	4	3	4	4	3	3	4	4	3	3	3	3	4	48/13=3.69
<b>CO-3</b>	4	3	4	4	4	4	4	4	4	3	4	4	3	49/13=3.76
<b>CO-4</b>	4	3	4	4	4	4	3	3	4	4	4	4	4	49/13=3.76
<b>CO-5</b>	4	4	3	3	4	4	4	3	3	4	3	4	3	46/13=3.53 <b>18.27/5=3.654</b>



COURSE CODE	U21COE531	CHOICE -I	L	T	P	C
ELECTIVE –III		FUNDAMENTALS OF INVESTMENT	3	-	-	3

**Course objectives:**

The objectives of the course are

1. To familiarize the students with different investment alternatives introduce them to the framework of their analysis and valuation and highlight the role of investor protection.
2. To understand the various types of fixed income securities and various approaches of equity analysis
3. To understand the different types of portfolio analysis

**Unit 1: Investment an Introduction**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

**Unit 2: Fixed Income Securities**

Overview of Fixed Income Securities -Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating-Bond Values and the Passage of Time / Forward Contracts-Forward Rates / Contracts-Risk Measurement-Modeling Credit Risk, including the Merton Model- Illiquidity in Bond Markets

**Unit 3: Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis -comparative analysis-and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

**Unit 4: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives;- CAPM and the inputs required for applying CAPM and the limitations of this Model- CAPM and the inputs required for applying CAPM and the limitations of this Model- Financial Derivatives Markets in India

**Unit 5: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism-Role of SEBI in investor Protection-Securities Ombudsman-Investors' Awareness-Investors' Activism.

**Note: Question Paper shall cover 100% Theory**

**Text Book:**

1. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education

**Reference Books:**

1. C.P. Jones, Investments Analysis and Management, Wiley, 8th Edition
2. R.P. Rustogi, Fundamentals of Investment, Sultan Chand & Sons, New Delhi.
3. N.D. Vohra and B.R. Bagri, Futures and Options, McGraw Hill Education
4. Mayo, An Introduction to Investment, Cengage Learning.

**Course outcomes:** At the end of the course, students would be able to:

1	explain the basics of investment environment and different investment avenues available.	K1, K2,K3
2	analyse the types of fixed income securities	K1, K2,K3
3	assess the approaches to equity analysis	K1, K2,K3
4	apply the techniques portfolio analysis and financial derivatives.	K1, K2,K3
5	advise how to protect the investors.	K1, K2,K3

**K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
CO-3	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
CO-4	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53
														<b>17.81/5=3.562</b>

COURSE CODE	U21COE532	CHOICE -II	L	T	P	C
ELECTIVE –III		ARTIFICIAL INTELLIGENCE FOR BUSINESS	3	-	-	3

**Course Objective:**

This course aims

1. To equip the learners with the basic ideas and techniques underlying the usage of Artificial Intelligence in Business.

**Unit 1: Artificial Intelligence-Concept**

Introduction Artificial Intelligence: Concept, benefits, and scope. Differences between AI, Machine Learning (ML) and Deep Learning (DL) - AI applications, capabilities and competitive advantage; Industry drivers; AI strategy for the enterprise - Considerations for an AI strategy, AI & Startups. Internet of Things (IoT), Introduction to mobile computing and Cloud computing.

**Unit 2: Strategic Interventions Algorithm**

AI led strategic interventions Algorithm: New member in the boardroom, Accelerated decision making with real time analytics, AI in operational models in an organization, AI: future of AI in HR, Talent sciences, Algorithms & Talent Acquisitions (TA), AI & transformation in Finance & Accounting, CFO of tomorrow, Changing role of Chief Information Officer (CIO): Industry 4.0.

**Unit 3: Banking & Insurance**

AI in Banking & Insurance Redefined banking industry – adoption of Analytics, AI powered financial services, Fraud mitigation in banks with AI, Reorienting customer retention, Risk management with AI, AI driven transformation in Insurance, Digital based insurance model.

**Unit 4: AI interventions in Retail Outlets**

AI in Retail -AI interventions in Retail Outlets. Emergence of smart customers, ad content predictions, Evolution of smart retailers, Omni channel experience, AI in consumer packaged goods, Fluid supply chain transformation with AI. AI-Led marketing transformations, Data to Clusters - Ad content prediction - AI based Ad buy and CPC optimization, AI driven campaign management. AI for Sales: Data to Classes - Insides Sales Rep workflow automation - Improved Lead, Opportunity Ranking and Reminder.

**Unit 5: Exponential Technologies For Business**

Exponential Technologies Beating cyber-attacks with Analytics, AI in automotive industry: driverless cars and drones, IoT Analytics: extracting value and transforming business, Real time streaming analytics, Cryptocurrency Analytics, AI for customer service-data to scores, AI for Portfolio Management, Chatbots, Call center rep automation.

**Note: Question Paper shall cover 100% Theory**

**Text Book:**

1. Dhanrajani, S. (2018). AI & Analytics: Accelerating Business Decisions. New Jersey: Wiley.

**Reference Books:**

1. Russell, S. J., & Norvig, P. (2019). Artificial Intelligence: A Modern Approach, 3rd Edition. New Jersey: Prentice Hall.
2. Akerkar, R. (2018). Artificial Intelligence for Business. Basingstoke: Springer Nature
3. Altemeyer, B. (2019). Making the business case for AI in HR: two case studies. Strategic HR Review, 18(2), 66-70. Retrieved from <https://www.emerald.com/insight/content/doi/10.1108/SHR-12-2018-0101/full/html>

Note: \* Learners are advised to use web sources too.

**Course outcomes:** At the end of the course, students would be able to:

1	identify how the AI is being leveraged by start-ups as a success tool	K1, K2,K3
2	analyse and interpret the applicability of AI in HR functions	K1, K2,K3
3	explain how algorithms is changing the board room landscape	K1, K2,K3
4	discuss the customer services provided by various banks using AI	K1, K2,K3
5	demonstrate the role of AI in transforming the retail sector	K1, K2,K3

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

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	3	4	3	3	3	4	4	3	3	4	4	46/13=3.53
CO-2	4	3	4	4	3	3	4	4	3	3	3	3	4	48/13=3.69
CO-3	4	3	4	4	4	4	4	4	4	3	4	4	3	49/13=3.76
CO-4	4	3	4	4	4	4	3	3	4	4	4	4	4	49/13=3.76
CO-5	4	4	3	3	4	4	4	3	3	4	3	4	3	46/13=3.53 <b>18.27/5=3.65</b> <b>4</b>

<b>COURSE CODE</b>	<b>U21COS53</b>	<b>COMPANY LAW</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SBE I</b>			<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objectives:**

The main objectives of this course are to:

1. develop a strong foundation regarding corporate laws and provisions
2. enlighten the students on the Provisions governing the Company Law. (After 2013) and the recent amendments to Companies Act.

**Unit 1: Company-Concept**

Meaning of joint stock company - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on "Other Objects" - Doctrine of Ultra Vires - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing - Dematerialization.

**Unit 2: Kinds of Shares**

Shares - Meaning, Types of Shares and Transfer of shares-Share Capital, Meaning, Kinds, Alternation, Reduction and Voting Rights-Debenture - Meaning, Types, Charge-Fixed and Floating, Crystallisation of Floating charge-Borrowing Powers - Effective of unauthorized borrowings.

**Unit 3: Directors In A Company**

Appointment, Reappointment, Resignation, Removal and Varying Terms of Appointment/Re-appointment-Payment of Remuneration to Directors-Appointment, Resignation and Removal-Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.

**Unit 4: Statutory Regulations**

Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice.

**Unit 5: Winding Up Of A Company**

Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types – Members. Voluntary Winding up - Creditors Voluntary Winding up. National Company Law Appellate Tribunal-Merger and Demerger of Company-Amalgamation, Compromise and Arrangement-Role of Official Liquidator, Court and National Company Law Tribunal.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Avatar Singh, Company Law, Eastern Book Company
2. Shukla, M.C. & Gulshan, S.S., Principles of Company Law

**Reference Books:**

1. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications
2. Gogna, P.P.S., Text Book of Company Law, S. Chand & Co.
3. Gaffor & Thothadri, Company Law, Vijay Nicole Imprints Pvt. Ltd. Chennai

**E-Resources:**

[www.mca.gov.in](http://www.mca.gov.in)  
[www.companyliquidator.gov.in](http://www.companyliquidator.gov.in)  
[www.companyformationinindia.co.in](http://www.companyformationinindia.co.in)  
[www.iepf.gov.in](http://www.iepf.gov.in)

**Course outcomes:** At the end of the course, students would be able to:

1.	know the basic concepts of joint stock companies	K1, K2,K3
2.	understand various types of shares of companies	K1, K2,K3
3.	know the provisions applicable to directors of a company	K1, K2,K3
4.	understand the various types of meetings conducted in a company	K1, K2,K3
5.	understand the provisions applicable for winding up of companies	K1, K2,K3

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

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	44/13=3.38
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	43/13=3.30
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.90/5=3.38</b>

**SEMESTER VI**

<b>COURSE CODE</b>	<b>U21COT61</b>	<b>CORPORATE ACCOUNTING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-XIII</b>			<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To provide basic understanding about the accounts relating to shares and debentures
2. To analyze the final accounts of companies
3. To explore various methods for the valuation of goodwill
4. To assist preparation of books of Amalgamation and Absorption.

**Unit 1: Accounting Procedure for Shares**

Share Capital: Subdivision of Share Capital; Issue of Shares, Pricing of Public Issue – Fixed Price Offer Method, Book-building Method; Journal entries for Issue of Shares - when payable fully on application and when payable in installments - if shares are issued at par, at premium and at discount. Calls-in-arrears and Calls-in-advance. Forfeiture and Re-issue of Shares.

**Unit 2: Meaning of Underwriting – SEBI regulations regarding underwriting;**

Underwriting commission. Types of underwriting agreement – conditional and firm; Determination of Liability in respect of underwriting contract – when fully underwritten and partially underwritten – with and without firm underwriting.

**Unit 3: Valuation of Assets**

Valuation of Goodwill: Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, and Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method - Problems. Valuation of Shares: Meaning – Need for Valuation – Factors Affecting Valuation – Methods of Valuation: Intrinsic Value Method, Fair Value Method and Yield Method - Problems.

**Unit4: Acquisition of Business**

Acquisition of business- Profit prior to incorporation –preparation of financial accounts-requirements as per schedule IV part I and II.-Accounting for Group companies – Holding Companies – Definition – Accounts Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control or Goodwill – Inter-company Balance – Unrealized Inter-company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend.

**Unit 5: Amalgamation and Absorption**

Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Polling-Interest Method-Purchase Method-Lumsum Method-Net Asset and payment Method-Intrinsic Value Method- Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded) .

**Note: Question Paper shall cover 25% Theory and 75% Problem**

**Text Book:**

1. Advanced accountancy by R.L.Gupta & Radhaswamy, Sultan Chand & sons, Delhi. 13<sup>th</sup> Edition 2007
2. Corporate Accounting by T.S.Reddy & A.Murthy / Margham Publication, Chennai / 6<sup>th</sup> revised edition 2007, reprint 2010

**Reference Book:**

1. Corporate accountancy by R.L.Gupta & Radhaswamy .Sultan Chand & sons , Delhi. 13<sup>th</sup> Edition 2007
2. Advanced accounting by S.P.Jain & Narang ,Kalyani Publishers 17<sup>th</sup> Edition 2011./reprint 2005.
3. Corporate Accounting by S.N.Maheswari & S.K.Maheswari / Sultan Publisher/4<sup>th</sup> edition

**Course outcomes:** At the end of the course, students would be able to:

<b>1</b>	develop the skill of preparing entries for issue of shares	K1, K2,K3
<b>2</b>	know the accounting entries for underwriting of shares and redemption of preference shares	K1, K2,K3
<b>3</b>	knowledge in calculation and valuation of shares and goodwill of companies	K1, K2,K3
<b>4</b>	understand the provisions of acquisition of the business	K1, K2,K3
<b>5</b>	gain the knowledge in internal and external reconstruction in companies	K1, K2,K3

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

**Mapping POs and PSOs**

COS	POS					PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.83/5=3.366</b>



<b>COURSE CODE</b>	<b>U21COT62</b>	<b>BUSINESS TAXATION</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-XVI</b>			<b>6</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are to:

1. understand the applicability of indirect taxes in India
2. familiarize with the calculation and execution of goods and service tax in India
3. understand the working of custom law in India

**Unit 1: Indirect Taxes Concept**

Indirect taxes – Meaning and Nature - Special features of Indirect Taxes- Contribution to government revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

**Unit 2: GST In Trade And Commerce**

Good and Service Tax Introduction – Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST- Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017. Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.

**Unit 3: Concept of Supply under GST**

Levy and Collection under SGST/CGST Acts - Concept of supply - Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply. Input Tax credit - Eligibility and conditions for taking input credit- Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.

**Unit4: Supply of Goods or Services under GST**

Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra- State supply Place of Supply of Goods or Services - zero-rated supply.

**Unit 5: Customs Laws in India**

Introduction to Customs Laws in India – The Customs Act 1962 - The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty- Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.

**Note: Question Paper shall cover 100% Theory**

**Text Book**

1. Indirect Taxes- V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2. Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan -Kavin Publications-

Coimbatore

**Reference:**

1. Glimpse of Goods and service tax -Sathpal Puliana
2. Handbook of GST -Law and practice-Gaurav Gupta
3. GST Law and Practice-SS Gupta 6. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi

**Course outcomes:** At the end of the course, students would be able to:

1	recall various concepts relating to Indirect tax regime in India	K1
2	analyze the concept and applicability of GST in businesses	K4
3	compare the GST regime with other indirect tax laws prior to it	K2
4	illustrate GST system in own business and other prototypes	K2
5	examine the custom law and related duties and taxes	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping POs and PSOs**

Course Outcomes COS	Programme Outcomes POS					Programme Specific Outcomes PSOS								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
CO-2	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
CO-3	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
CO-4	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46 <b>17.28/5=3.456</b>

<b>COURSE CODE</b>	<b>U21COT63</b>	<b>FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE-XV</b>			<b>5</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand the basic concepts of financial market
2. To analyze the working and components of corporate securities market
3. To evaluate the functioning of stock exchanges in India
4. To evaluate the role of banks and intermediaries in financial market
5. To provide insights about the new models and innovative trends in financing

**Unit 1: Money Market -Concept**

Overview of Financial systems In India – Structure, Regulation Role And Functions Of Financial Systems – Financial Instruments – Financial Markets – Capital Markets & Money Markets – Interlink Between Money Market & Capital Market – Characteristics Of Financial Markets – Introduction To Forex- Treasury Bills Market -Commercial Bills Market - Markets for Commercial paper and Certificates of Deposits - The Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.

**Unit 2: New Issue Market**

New Issue Market – Meaning and Advantages– General Guidelines for New Issue – Problems of New Issues Market – IPO’s – Investor protection in primary market – Recent trends in primary market – SEBI measures for primary market-Methods of Floating – Players – Recent Trends-Primary market and Secondary Market – SEBI- IRDA, Financial Conglomerates.

**Unit 3: Stock Exchanges and its Functions**

Stock Exchanges - Features-Objectives-Functions – Role of Securities and Exchange Board of India – Reforms in Secondary Market – Efficient Market Theory- SEBI guidelines.

**Unit 4: Financial Institutions**

Financial Institutions Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development.

**Unit 5: Other Financial Institutions**

Non-banking financial companies (NBFCs). Regional Rural Banks. Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Bhole L.M 2016 Financial Institutions and Markets, , Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Nalini Prava Tripathy 2015 Financial Instruments and Services, , Prentice Hall of India, New Delhi.
3. Gurusamy S 2015 Financial Markets and Institutions, S. Vijay Nicole Imprints (P) Ltd Chennai.
4. Gordon and Natarajan, 2011 Financial Markets and Services, Himalaya Publishing House. Mumbai.

**Reference Books:**

1. Jeff Madura, 2011 Financial Markets and Institutions, 5th Ed., South Western College Publishing.
2. Khan, M.Y, 2012 Financial Services, Tata McGraw Hill. Publishing Company Limited, New Delhi.
3. Gupta S.P 2012 Statistical Methods, Sultan Chand Publication, New Delhi.
4. Kothari C.R 2016 Research Methodology Methods and Techniques, New Age International Publications, New Delhi.

**Course outcomes:** At the end of the course, students would be able:

1	define the basic concepts of financial market	K1
2	analyze the working and components of corporate securities market	K4
3	explain the functioning of stock exchanges in India	K4
4	explain the role of banks and intermediaries in financial market	K4
5	apply various trends and new modes in financing	K3
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping- POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
<b>CO-1</b>	4	4	4	4	3	3	3	3	3	3	4	3	4	44/13=3.38
<b>CO-2</b>	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
<b>CO-3</b>	3	3	4	3	3	3	4	3	4	3	4	3	3	43/13=3.30
<b>CO-4</b>	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
<b>CO-5</b>	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.90/5=3.38</b>

<b>COURSE CODE</b>	<b>U21COT64</b>	<b>FINANCIAL MANAGEMENT</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE- XVI</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The main objectives of this course are :

1. To understand the various concept relating to finance
2. To familiarize with the basics of financial planning
3. To analyze various sources and forms of finance
4. To understand the various dimensions of capital market and their components
5. To provide knowledge about capitalization and related theories

**Unit 1: Financial Management- Concept**

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital – Cost of Equity – Cost of retained earnings – Weighted average cost of capital.

**Unit 2: Capital structure-Concept**

Capital structure – Meaning and features – Factors determining capital structure – EBITEPS relationship – Indifference point of EBIT – Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

**Unit 3: Leverage and Dividend Policy**

Leverage – Meaning, significance and types – Operating leverage - Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Theories: relevance and irrelevance with value of firm – Forms of dividend – Stock dividend – Bonus issue – Stable dividend.

**Unit 4: Working capital management in Business**

Working capital management – Determinants of working capital – Forecasting of working capital requirements – Cash management – Motives of holding cash – Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash.

**Unit 5: Receivables management**

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policy – Incremental analysis – Inventory management – Meaning – Types of inventory – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

**Note: Question Paper shall cover 25% Theory and 75% Problem**

**Text Books:**

1. Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.

**Reference Books:**

1. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
2. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management -Theory and Practice; Harcourt College Publishers, Singapore.
3. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

**Course outcomes:** At the end of the course, students would be able to:

1	outline various concepts relating to finance	K2
2	list the various techniques of financial planning	K2
3	analyze various sources and forms of finance	K4
4	examine the various dimensions of capital market and their components	K4
5	list the capitalization concept and related theories for decision making	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.83/5=3.366</b>

<b>COURSE CODE</b>	<b>U21COT65</b>	<b>FINANCIAL SERVICES</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>CORE- XVII</b>			<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>

**Course Objectives:**

The objectives of the course are

1. To understand the nature and types of financial services.
2. To understand the various concepts of Hire Purchase system and Mutual Funds
3. To know the various process of Venture Capital Investment.

**Unit :1 Financial services-Concept**

Financial services – Meaning – Classification – Financial products and services – Challenges facing the financial service sector – Merchant banking– Meaning – Functions – SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

**Unit 2: Hire purchase System**

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase vs Instalment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

**Unit 3: Mutual funds and Concept**

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – Asset Management Companies.

**Unit 4: Venture Capital Investment Process**

Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.

**Unit 5: Factoring – Concepts**

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfeiting – Meaning – Forfeiting vs Export factoring – Problems of Forfeiting/ factoring.

**Text Books**

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dharmaraj – S.Chand & Co., New Delhi

**Reference Books (Latest revised edition only)**

1. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
2. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
3. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

**Course outcomes:** At the end of the course, students would be able to:

1	To give an idea about fundamentals of financial services and players in financial sectors	K2
2	To create an awareness about merchant banking, issue management, capital markets and role of SEBI	K2
3	To provide knowledge about leasing and hire purchase concepts	K4
4	To make them understand about different types of insurance and IRDA Act.	K4
5	To provide knowledge about mutual funds and various funding models.	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

### Mapping POs and PSOs

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	42/13=3.23
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.23
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	44/13=3.38
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	45/13=3.46
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>16.83/5=3.366</b>



COURSE CODE	U21COE641	CHOICE - I	L	T	P	C
ELECTIVE - IV		BUSINESS LAW	3	-	-	3

**Course Objectives:**

The main objectives of this course are :

1. To provide knowledge about basics of business contract
2. To create knowledge about the regulations of agency system
3. To understand the rules of indemnity and guarantee
4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations.

**Unit 1: Contract -Concept**

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement. Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning - Legal rules as to a Valid Acceptance.

**Unit 2: Consideration in Business Contract**

Consideration - Definition - Types - Essentials. Capacity of Parties - Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements

**Unit 3: Performance of Contracts**

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

**Unit 4: Negotiable Instrument**

Negotiable Instrument Act 1881; - Characteristics of negotiable instruments- Kinds of negotiable instruments- Promissory Note, Bill of Exchange and Cheque; Definition and Nature, Parties to a Negotiable instrument, material alterations- Meaning of Holder and Holder in Due Course, Rights and privileges of holder in due course- Transfer of Negotiable Instruments.

**Unit 5: Sale and Contract of Sale**

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

**Note: Question Paper shall cover 100% Theory**

**Text Books:**

1. Balachandran. V & Thothadri.S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Kapoor, N.D. Business Laws, Sultan Chand and Sons.

**Reference Books:**

1. Sreenivasan, M.R. Business Laws, Margam Publications.
2. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
3. Badre Alam, S. & Saravanel, P. Mercantile Law
4. Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi
5. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi 8. Shukla, M.C, Business Law, S. Chand & Co.

**E-Resources:**

www.cramerz.com  
 www.digitalbusinesslawgroup.com  
<http://swcu.libguides.com/buslaw>  
<http://libguides.slu.edu/businesslaw>

**Course outcomes:** At the end of the course, students would be able to:

1	assess the various elements related business law and contract	K5
2	interpret different type of contract and its features	K2
3	explain about the agency system related to creation and termination of agency	K5
4	compare between rights and duties of indemnity , guarantee	K5
5	examine the distinct between sale and agreement to sell and its features	K4
<b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b>		

**Mapping POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOs)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	4	3	4	3	4	43/13=3.30
CO-2	4	3	4	3	3	3	3	4	4	3	3	3	4	44/13=3.38
CO-3	3	3	4	3	3	4	4	4	4	3	4	3	3	46/13=3.53
CO-4	4	3	4	3	4	4	3	4	3	4	3	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	3	3	4	3	4	45/13=3.46 <b>17.28/5=3.456</b>

COURSE CODE	U21COE642	CHOICE - II	L	T	P	C
ELLECTIVE - IV		CORPORATE GOVERNANCE	3	-	-	3

### Course Objectives

The objectives of the course are

- 1.To provide knowledge of corporate governance, procedures, and techniques in accordance with current legal requirements and professional standards.
- 2.To understand the powers and duties of Directors and Shareholders.
- 3.To understand the framework of Corporate Governance
4. To know the concept of Business Ethics and the Corporate Social Responsibility

### Unit 1: Corporate Governance-Concept

Introduction Corporate Governance - Meaning, significance and principles, Management and corporate governance; Theories and Models of corporate governance; Agency theory and separation of ownership and contract; ownership structure and firm performance; Whistle blowing, Class Action; Role of Institutional investors. Codes and Standards on Corporate Governance- Sir Adrian Cadbury Committee 1992 (UK), OECD Principles of Corporate Governance, and Sarbanes Oxley (SOX) Act, 2002 (USA).

### Unit 2: Directors, Shareholders Powers and Duties

Directors and Shareholders Powers of directors; Duties of directors; Non-executive directors and their duties; Relationship between board and shareholder; Board structure and Independent director, board committees and their functions. Shareholder expectations; Regulatory requirements for shareholder involvement shareholder activism and proxy advisory firms. Role of rating agencies.

### Unit 3: Corporate Governance Failures

Major Corporate Governance Failures and International Codes BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen, Worldwide (USA), Vivendi (France), Satyam Computer Services Ltd, Lehman Brothers, Kingfisher Airlines, PNB Heist and IL&FS Group Crisis; Common Governance Problems noticed in various Corporate Failures.

### Unit 4: Corporate Governance Framework

Corporate Governance Framework in India Initiatives and reforms- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017). Regulatory framework: Relevant provisions of the Companies Act, 2013, SEBI: Listing Obligations and Disclosure Requirements Regulations (LODR), 2015. Corporate Governance in the public sector, banking, non- banking financial institutions.

### Unit 5: Business Ethics and Corporate Social Responsibility

Business Ethics and Corporate Social Responsibility (CSR) Business Ethics and Values; Importance of Ethics; Corporate Governance and Ethics; Ethical theories; Code of Ethics and ethics committee. Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.

**Note: Question Paper shall cover 100% Theory**

**Text Books**

1. Gupta, K., & Arora, A. (2015). Fundamentals of Auditing. New Delhi: Tata Mc-Graw Hill Publishing Co. Ltd.
2. Kumar A., Gupta L., & Arora, R. J. (2016). Auditing and Corporate Governance. Delhi: Taxmann Pvt. Ltd. Mallin, C. A. (2018). Corporate Governance. New Delhi: Oxford University Press.

**Reference Books:**

1. Rani, G. D., & Mishra, R. K. (2017). Corporate Governance-Theory and Practice. New Delhi: Excel Books.
2. Sharma, J. P. (2016). Corporate Governance, Business Ethics, and CSR. New Delhi: Ane Books Pvt. Ltd.
3. Tricker, B.(2015). Corporate Governance-Principles, Policies, and Practice (Indian Edition). NewDelhi: Oxford University Press.
4. Institute of Chartered Accountants of India, Auditing and Assurance Standards. New Delhi : ICAI. www.icai.org

**Note:** Latest edition of readings may be used.

**Course outcomes:** At the end of the course, students would be able to :

<b>1</b>	explain the concept and importance of corporate governance in a business setup;	K1, K2,K3
<b>2</b>	explain the concept of corporate governance in organisations and its essence for management;	K1, K2,K3
<b>3</b>	analyse the role of board of directors and shareholders in corporate management;	K1, K2,K3
<b>4</b>	assess the problems in corporate governance on the basis of major corporate governance failures;	K1, K2,K3
<b>5</b>	describe corporate governance framework in India;	K1, K2,K3

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

## Mapping POs and PSOs

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	3	3	3	3	3	4	3	4	$42/13=3.23$
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	$42/13=3.23$
CO-3	3	3	4	3	3	3	4	3	4	3	4	3	3	$44/13=3.38$
CO-4	4	3	4	3	3	4	3	3	3	4	3	4	4	$45/13=3.46$
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	$46/13=3.53$ <b><math>16.83/5=3.366</math></b>

<b>COURSE CODE</b>	<b>U21COS61</b>	<b>PERSONAL SELLING AND SALESMANSHIP</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SBE - II</b>			<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objective:**

The purpose of this course is to

- familiarize the students with the fundamentals of personal selling and the selling process.

**Unit 1: Introduction to Personal Selling**

Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

**Unit 2: Theories of Selling**

Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches-Sales force objectives-Sales force strategy-Sales force Structure- Sales force size-Sales force compensation.

**Unit 3: Buying Motives**

Concept of motivation, Maslow's theory of need hierarchy; Right set of circumstances theory-Buying formula theory-Partnering-Team selling-Value added selling-Problem solving approach-Dynamic nature of motivation; Buying motives and their uses in personal selling.

**Unit 4: Selling Process**

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Followup and Dealing customer concerns and complaints.

**Unit 5: Sales Planning and Control**

Recruiting and Training the Sales Force- Sales person personality and Motivation-Territory design and Routing-Sales Communication-Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling.

**Text Book :**

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, *Selling: Principles and Practices*, McGraw Hill
3. Futrell, Charles, *Sales Management: Behaviour, Practices and Cases*, The Dryden Press.

**Reference :**

1. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,

2. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
3. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin.
4. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi.

**Note: Latest edition of text books may be used.**

**Course outcomes:** At the end of the course, students would be able to :

1	explain the fundamental concepts Personal Selling :	K1, K2,K3
2	understand the concepts of theories of selling	K1, K2,K3
3	understand the various Concepts in buying motives	K1, K2,K3
4	have thorough Knowledge in selling process	K1, K2,K3
5	understand the Procedure in sales planning and control	K1, K2,K3

#### Mapping POs and PSOs

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
CO-3	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
CO-4	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>17.81/5=3.562</b>

**NON MAJOR ELECTIVE**

<b>COURSE CODE</b>	<b>U21CON31</b>	<b>PERSONAL AND FINANCE PLANNING</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SEMESTER - III</b>			<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Course Objectives:**

The course aims to

- familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and
- develop the necessary knowledge and skills for effective financial planning.

**Unit 1: Introduction to Financial Planning**

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

**Unit 2: Investment Planning**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond; Real estate; Investment in Greenfield and brownfield Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India. Mutual fund schemes including SIP; International investment avenues.

**Unit 3: Personal Tax Planning**

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion.

**Unit 4: Insurance Planning**

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

**Unit 5: Retirement Benefits Planning**

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits.



**Practical Exercises:****The learners are required to:**

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

**Suggested Readings:**

1. Indian Institute of Banking & Finance. (2017). Introduction to Financial Planning. New Delhi: Taxmann Publication.
2. Pandit, A. (2014). The Only Financial Planning Book that You Will Ever Need. Mumbai: Network 18 Publications Ltd.
3. Sinha, M. (2008). Financial Planning: A Ready Reckoner. New York: McGraw Hill Education.
4. Halan, M. (2018). Let's Talk Money: You've Worked Hard for It, Now Make It Work for You. New York: HarperCollins Publishers.
5. Tripathi, V. (2017). Fundamentals of Investment. New Delhi: Taxmann Publication.

**Note: Latest edition of text books may be used.**

**Course Outcomes:** After completion of this course, learners will be able to:

1	explain the meaning and appreciate the relevance of Financial Planning;	K1, K2, K3
2	familiarize with regard to the concept of Investment Planning and its methods;	K1, K2, K3
3	examine the scope and ways of Personal Tax Planning;	K1, K2, K3
4	analyze Insurance Planning and its relevance;	K1, K2, K3
5	develop an insight in to retirement planning and its relevance.	K1, K2, K3

**Mapping POs and PSOs**

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	3	4	3	3	3	4	4	3	3	4	4	46/13=3.53
CO-2	4	3	4	4	3	3	4	4	3	3	3	3	4	48/13=3.69
CO-3	4	3	4	4	4	4	4	4	4	3	4	4	3	49/13=3.76
CO-4	4	3	4	4	4	4	3	3	4	4	4	4	4	49/13=3.76
CO-5	4	4	3	3	4	4	4	3	3	4	3	4	3	46/13=3.53
														<b>18.27/5=3.654</b>

<b>COURSE CODE</b>	<b>U21CON42</b>	<b>COMMERCE (PRACTICAL)</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>SEMESTER – IV</b>			-	-	2	2

**Course Objectives**

To objectives of the course are

- To Gain knowledge in e-banking transactions
- To Learn the principles of Co-operation for conducting general body meetings
- To Gain knowledge in computer billing and formation of MSME through SHGs

**Unit 1 : Banking Practice**

E-Banking- Steps in conversion of personal account into online Account- ATM operations -NEFT and RTGS transactions.

**Unit 2: Taxation Practice**

Income tax and GST- Preparation of E-Statements-E-Filing of Income Tax and GST.

**Unit 3: Practice of Online Trading**

Technical Analysis – Important Jargons in Online trading

**Unit 4: Practice of Computer Application in Business**

Computer Billing in a business organization( Recommended Departmental stores- Bakeries- Hotels)Purchasing goods online through any one Apps (Amazon or E-bay or Flipkart)

**Unit 5:Entrepreneurial Practices**

Formation of an MSME through Self Help Groups within a class-MOCK procedure for borrowings for MSME- Filling up of application for approval from District Industrial Centre for a new startup

**Note: 100% practical**

**Practical Exercises:****Text Book :**

1. Subramani, M. Murugesan, D. Anbalagan, V. Ganesan,E-Banking and E-Commerce: Emerging issues in India,978-81-89886-40-0.

**Reference**

1. Author: Dr. R.K. Jain,Taxation Theory & Practice With GST 25th Revised Edition (Paperback, Dr. R.K. Jain),Publisher: SBPD Publications.
2. Computer Applications in Business (CBCS) by Hem Chand Jain & H.N Tiwari Paperback – 1 January 2017

**Course Outcomes:** After completion of this course, learners will be able to:

1	explain the fundamental concepts of banking	K1, K2,K3
2	knowledge in taxation practice.	K1, K2,K3
3	knowledge in practice in online trading.	K1, K2,K3
4	practice of computer applications in business.	K1, K2,K3
5	knowledge in entrepreneurial practice.	K1, K2,K3

### Mapping POs and PSOs

Course Outcomes (COS)	Programme Outcomes (POS)					Programme Specific Outcomes (PSOS)								Mean Scores of COS
	1	2	3	4	5	1	2	3	4	5	6	7	8	
CO-1	4	4	4	4	3	4	3	4	3	3	4	4	4	48/13=3.69
CO-2	4	3	4	3	3	3	3	4	3	3	3	3	4	42/13=3.29
CO-3	4	3	4	4	4	3	4	4	4	3	4	4	3	48/13=3.69
CO-4	4	3	4	4	3	4	3	3	3	4	4	4	4	47/13=3.61
CO-5	3	4	3	4	3	4	4	3	4	3	4	3	4	46/13=3.53 <b>17.81/5=3.562</b>

## VALUE ADDED COURSE

<b>COURSE CODE</b>	<b>U21CBV51</b>	<b>PROJECT FINANCE</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
<b>Value Added</b>			<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>

**Objectives:**

To enable the students to understand concepts of Project Finance by taking them through all stages of a Project Finance transaction, so that they can apply the techniques of Project Finance

**Unit I: Project Management and Planning**

Introduction\_ Project Management- Skill required by a project manager- The Project Cycle\_ Project planning, Identifying strategic project variables, Strategy in project management, Planning cycle, Project Feasibility analysis

**Unit II: Financing of Projects**

Capital Structure –Equity capital - preference capital - internal accruals - Term loans – Debentures – Working Capital Advance – Miscellaneous Sources – Raising Venture capital - Raising capital in International Markets

**Unit III Financial Estimate and Projections**

Cost of Project, Means of Finance, Estimation of sales and Productions, Cost of Production, Working capital requirement and its financing. Estimation of Fixed capital, Profitability Projections, Projected cash flow statement, projected balance sheet, Multiyear Projections.

**Unit IV Risk Analysis**

Measures and Perspective of Risk – Single investment: Sensitivity Analysis, Scenario Analysis, Break Even Analysis, Decision Tree Analysis, Project Selection under risk and Risk analysis in Practice

**Unit V Project Financing in India**

Means of Finance - Norms and Policies of Financial Institutions- SEBI Guidelines - Sample Financing Plans Structure of Financial Institutions in India - Schemes of Assistance - Term loans Procedures – Project appraisal by financial Institutions

**Text Books:**

1. Prasana Chandra: Projects-Planning Analysis, Selection, Implementation & Review, TataMcGraw Hill, New Delhi
2. M C. Choudhury : Project Management, Tata McGraw Hill, New Delhi – 1995

**Reference Books**

1. Machiraju, HR Introduction to Project Finance, New Delhi, Vikas Publication-(2009)
2. Vasant Desai Project Management, New Delhi, Himalaya Publishing House. (2008)

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