



**MARUDHAR KESARI JAIN COLLEGE FOR WOMEN
(AUTONOMOUS)**

Vaniyambadi-635751

PG& Research Department of Commerce

for

Undergraduate Programme

Bachelor of Commerce

From the Academic Year 2024-25

Semester - I						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA11	Tamil - 1	4	1	0	0	3
24UFEN11	English - 1	4	1	0	0	3
24UCOC11	Financial Accounting-I	3	1	2	0	5
24UCOC12	Business Organization	3	1	0	0	3
24UCOA11	EC – Business Communication/	3	1	0	0	3
24UCOA12	Indian Economy- I					
24UCOS11	SEC – NME- Basics of Accountancy	1	0	1	0	2
24UCOS12	SEC – Principles of Marketing	1	0	1	0	2
24UCOF11	Basics of Computer	1	0	1	0	2
					30	23

Semester - II						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA21	Tamil - 2	4	1	0	0	3
24UFEN21	English - 2	4	1	0	0	3
24UCOC21	CC – Financial Accounting-II	3	1	2	0	5
24UCOC22	CC – Company Law	4	1	0	0	4
24UCOA21	EC – Consumerism and Consumer Protection/	4	1	0	0	4
24UCOA22	Indian Economy-II					
24UCOS21	SEC – Social Media Advertising	1	0	1	0	2
24UAEC21	AEC – 1 LIFE SKILL FOR YOGA	1	1	0	0	2
					30	23

Semester - III						
24UFTA31	Tamil - 3	4	1	0	0	3
24UFEN31	English - 3	4	1	0	0	3
24UCOC31	CC – Corporate Accounting-I	3	1	2	0	5
24UCOC32	CC – Business Legislation	3	1	1	0	4
24UCOA31/24UMAA34	EC - 3 Business Economics-I/ Business Statistics	4	1	0	0	4
24UCOS31	SEC -Modern Banking	1	0	1	0	2
24UAEC31	AEC – 2 Human Values and Professional Ethics	1	1	0	0	2
					30	23

Semester – IV						
24UFTA41	Tamil - 4	4	1	0	0	3
24UFEN41	English - 4	4	1	0	0	3
24UCOC41	CC - Corporate Accounting-II	3	1	2	0	5
24UCOC42	CC – Corporate Laws	3	1	1	0	4
24UCOA41/24UMAA44	EC - 4 Business Economics-II/ Applied Operation Research	4	1	0	0	4
24UCOS41	SEC – Introduction to e - Commerce	1	0	1	0	2
24UAEC41	AEC – 3 Environmental Studies & Disaster Management	1	1	0	0	2
					30	23

Semester - V						
24UCOC51	CC -Cost Accounting-I	3	1	1	0	4
24UCOC52	CC- Practical Auditing	0	0	4	0	4
24UCOC53	CC – Entrepreneurship Development	2	1	1	0	4
24UCOC54	CC – Business Law	2	1	0	0	2
24UCOA51A/24UCOA51B	EC – Income tax Law & Practice-I/ Services Marketing	3	1	1	0	4
24UCOA52A/24UCOA52B	EC – Management Accounting / Human Resource Management	3	1	1	0	4
24UAEC51	AEC – 4 Social Responsibilities and Upliftment	1	1	0	0	2
24UCOIN51	Internship				2	2
					30	26

Semester - VI						
24UCOC61	CC - Cost Accounting-II	3	1	1	0	4
24UCOC62	CC – Business Management	3	1	0	0	3
24UCOC63	CC - 15 – Project	0	0	0	5	4
24UCOA61A/24UCOA61B	EC – 3 Financial Management / Financial Services	3	1	1	0	4
24UCOA62A/24UCOA62B	EC - Income tax Law & Practice-II / Office Management and Secretarial Practice	3	1	2	0	4
24UCOP61	PEC – Tax Online Return filing	1	1	0	0	2
24UCOL61	SLC - Modern Marketing	0	0	0	3	2
					30	23
					141+2	

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Nanmulavan within the fifth semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2*.

2nd YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC31	CORPORATE ACCOUNTING I	CORE	3	1	2	0	5	6	25	75	100
Learning Objectives											
LO1	To understand the issue of shares and pro-rata allotment.										
LO2	To understand the Underwriting of Shares and Redemption of Preference Shares										
LO3	To know about Issue and Redemption of Debentures.										
LO4	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013										
LO5	To examine the various methods of valuation of Goodwill and shares										
Unit	Content										Hours
1	ISSUE OF SHARES Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment.										15
2	REDEMPTION OF PREFERENCE SHARES AND UNDERWRITING OF SHARES AND DEBENTURES Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.										20
3	ISSUE AND REDEMPTION OF DEBENTURES Debentures: Issue and Redemption – Meaning – Methods – In One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.										20
4	COMPANIES FINAL ACCOUNTS Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss.										15

5	<p>VALUATION OF GOODWILL & SHARES</p> <p>Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalization Method - Valuation of Shares – Need– Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.</p>	20
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Theory 20% Problem 80%

CO	Course Outcomes
CO1	Prepare and account for various entries to be passed in case of issue of shares
CO2	Understand the Redemption of preference shares.
CO3	Have thorough knowledge about issue and redemption of Debentures.
CO4	Construct Financial Statements applying relevant accounting treatments
CO5	Compute the value of goodwill and shares under different methods and assess its applicability
Textbooks:	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi
3	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
Reference Books:	
1	M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi
2	Shukla, Grewal and Gupta- Advanced Accounts VolII, S. Chand, New Delhi.
3	Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
Web resources:	
1	Corporate Accounting
2	Core-Corporate-Accounting-I.pdf
3	Corporate Accounting Notes, PDF B COM, BBA, MBA 2025
4	Study-Materials-for-Corporate-Accounting.pdf

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	3	2	3	3
CO2	3	2	2	2	3	2	3	3
CO3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	2
Total	14	13	14	13	14	13	15	14
Average	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	3	3
CO2	3	2	3
CO3	3	3	3
CO4	2	3	3
CO5	3	3	3
Total	13	14	14
Average	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

2nd YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC32	BUSINESS LEGISLATION	Core	3	1	1	0	4	5	25	75	100
Learning Objectives											
LO1	To impart knowledge on the Factories Act, 1948										
LO2	To provide insights on the Foreign Exchange Management Act, 1999										
LO3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002										
LO4	To enable the students to learn about the Competition Act 2002										
LO5	To familiarize the students about the existence of Intellectual Property Rights										
Unit	Content										Hours
1	FACTORIES ACT 1948 Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.										15
2	FOREIGN EXCHANGE MANAGEMENT ACT, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.										15
3	PREVENTION OF MONEY LAUNDERING ACT, 2002 Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.										15
4	COMPETITION ACT, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration Duties & Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.										15

5	INTELLECTUAL PROPERTY RIGHTS Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India.	15
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CO	Course Outcomes
CO1	Acquire knowledge on Factories Act, 1948
CO2	Analyze the role of Foreign Exchange Management Act, 1999
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002
CO4	Evaluate the importance of Competition Act, 2002
CO5	Gain knowledge on Intelligence Property Rights
Textbooks:	
1	Akhilleshwar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2	R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
Reference Books:	
1	Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
2	Shawn Kopel, Guide to business law, Oxford University Press, England
3	M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4	Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
Web resources:	
1	https://labour.delhi.gov.in/labour/factories-act-1948
2	https://byjus.com/free-ias-prep/competition-act-2002-india/
3	https://stfrancislaw.com/blog/intellectual-property-rights/

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	3	2	3	3
CO2	3	2	2	2	3	2	3	3
CO3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	2
Total	14	13	14	13	14	13	15	14
Average	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	3	3
CO2	3	2	3
CO3	3	3	3
CO4	2	3	3
CO5	3	3	3
Total	13	14	14
Average	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

2nd YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOA31	BUSINESS ECONOMICS I	Elective	4	1	0	0	4	5	25	75	100
Learning Objectives											
LO1	To apply Economics in business decision and production activities.										
LO2	To know the Demand Function with Business										
LO3	To understands the Utility and their major conceptual analysis										
LO4	To acquires the knowledge of the Demand forecasting and methods the Forecasting.										
LO5	To gains knowledge of production function and returns to scale.										
Unit	Content										Hours
1	INTRODUCTION Introduction to Business Economics - Objectives of Business - Profit Maximization – Importance of Business – Scope of Business - Social Responsibility of Business.										15
2	DEMAND ANALYSIS Demand Analysis – Demand Function - Demand Curve & Schedule - Different types of Elasticity of demand - Measurement - Importance of Elasticity of Demand.										15
3	UTILITY ANALYSIS Utility Analysis - Cardinal & Ordinal Approaches - The law of diminishing marginal utility - Equi-Marginal utility - Indifference Curve Analysis – Consumer Behaviour - Price Effect & Income Effect.										15
4	DEMAND FORECASTING Meaning of Demand Forecasting – Significance of Demand Forecasting - Objectives – Purpose – Steps involved in Demand Forecasting - Types of Demand Forecasting.										15
5	PRODUCTION Production - Production function – Factors of Production - The law of variable proportions - Economies of scale - Law of returns to scale.										15

CO	Course Outcomes
CO1	Understand the concept of Business Economics, Objectives and scope of the study.
CO2	Gain knowledge about the function of Demand and Elasticity of Demand.
CO3	Gain knowledge on different approaches of Utility.
CO4	Acquire the knowledge of Demand forecasting and its methods.
CO5	Understand the Production function and returns to scale
Textbooks:	
1	S. Sankaran, Business Economics, Margham Publications, Chennai
2	Varshney R.L., Maheshwari K. L., Maheshwari RK, Business Economics, Sultan Chand & Sons Publishing, 2009.
Reference Books:	
1	K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi.
2	H.L. Ahuja, Business Economics, S.Chand, New Delhi.
3	Edward T. Dowling, Mathematical Methods for Business and Economics, Schaum's Outline Series, 3rd Edition, Mc Graw Hill.
Web resources:	
1	www.tutorialspoint.com/managerial_economics/...
2	www.economicdiscussion.net/managerial-economics/notes...
3	www.ebookphp.com/managerial-economics-epub-pdf
4	https://mitpress.mit.edu/9780262046626/mathematics-for-economics/

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	3	2	3	3
CO2	3	2	2	2	3	2	3	3
CO3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	2
Total	14	13	14	13	14	13	15	14
Average	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	3	3
CO2	3	2	3
CO3	3	3	3
CO4	2	3	3
CO5	3	3	3
Total	13	14	14
Average	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

2nd YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
24UMAA34	BUSINESS STATISTICS	Elective	4	1	0	0	4	5	25	75	100
Learning Objectives											
LO1	To familiarize with the measures of central tendency										
LO2	To Understand Measures of Dispersion										
LO3	To conceptualize with correlation co-efficient and Regression										
LO4	To gain knowledge on time series analysis										
LO5	To Understand index number										
Unit Contents											
Unit	Contents										No. of Hours
1	Measures of Averages Arithmetic Mean- Geometric Mean - Harmonic Mean –Median-Quartile and Deciles-Mode. Chapter: V Pages:50-84										15
2	Measures of Dispersion Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation and its Coefficient. Chapter: VI Pages: 85-89, 91-99										15
3	Correlation and Regression Correlation –scatter diagram- Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Regression Lines and Coefficients. Chapter: VIII Pages: 178-207 Chapter: IX Pages:224-243										15
4	Time Series Analysis Secular Trend – Seasonal Variation – Cyclical variations Chapter: XII Pages: 295-320										15
5	Index Numbers Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index. Chapter: XIII Pages: 321-331, 334-354										15

Theory20%Problem80%

COURSEOUTCOMES

The students will be able to

CO1	Determine the measures of central tendency
CO2	Work on Measures of dispersion
CO3	Calculate the correlation and regression co-efficient
CO4	Assess problems on time series analysis
CO5	Calculate index number

RECOMMENDED TEXT

Dr. P. R. Vittal, Business Mathematics and Statistics, Margham Publications, Chennai 2004.

REFERENCEBOOKS

1	Dr. P. R. Vittal, Mathematical Statistics, Margham Publications, Chennai 2002
2	Dr. S.P Gupta, Statistical Methods, Sultan Chand & Sons, 1994.
3	S. G. Venkatachalapathy, Dr. H. Premraj, Statistical methods, Margham Publications-2018.
4	R.S.N. Pillai Bagavathi, Statistics theory and practice , S. Chand and company limited, 8 th edition-2020
5	Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai

Websiteand-LearningSource

1	https://www.britannica.com/biography/Henry-Briggs 2
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 –Strong, 2-Medium, 1-Low

2nd YEAR: THIRD SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOS31	MODERN BANKING	SEC	1	0	1	0	2	2	25	75	100
Learning Objectives											
LO1	Understand various provision of Banking Regulation Act 1949 and types of banks.										
LO2	Trace the principles of central bank, commercial bank and also understand the various types of negotiable instruments.										
LO3	Able to acquire the new concepts of E-Banking.										
LO4	Gain knowledge on mobile banking and electronic money.										
LO5	Understand the concept of electronic fund transfer and safety as well as security in digital banking system.										
Unit	Content										Hours
1	INTRODUCTION TO BANKING History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks.										6
2	CENTRAL BANK, COMMERCIAL BANK AND NEGOTIABLE INSTRUMENTS Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank - Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments.										6
3	E-BANKING Electronic Banking: Traditional Banking Vs E-Banking-Facets of E-Banking - E-Banking transactions - Electronic Mobile Wallets. Tele banking										6
4	DIGITAL BANKING Mobile banking – Anywhere Banking - Any Time Banking - ATM – CDM - Concept - Features – Types - Electronic money – Meaning – Categories - Merits of e-money – Cryptocurrency - Digital currency.										6

5	<p>ELECTRONIC FUND TRANSFER</p> <p>National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Aadhar Based Fund Transfer. Safety and Security in Digital Banking.</p>	6
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CO	Course Outcomes
CO1	Aware of various provision of Banking Regulation Act 1949 and types of banks.
CO2	Analyze the principles of central bank, commercial bank and also acquire knowledge on various types of negotiable instruments.
CO3	Acquire the recent trend in e-banking.
CO4	Knowledge on mobile banking and electronic money.
CO5	Aware of electronic fund transfer and safety as well as security in digital banking system.
Textbooks:	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	O.P.Agarwal, Modern Banking Himalaya Publishing house
Reference Books:	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
3	D.Muraleedharan Modern Banking Theory and Practice, Prentice Hall India Learning Private Limited.
4	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
Web resources:	
1	https://financialservices.gov.in/beta/en/banking-overview
2	https://byjus.com/commerce/difference-between-central-bank-and-commercial-bank/
3	https://cdnbbsr.s3waas.gov.in/s3ec05740a02d0786a4239a62076f650cd/uploads/2023/11/2023111188.pdf
4	https://www.kotak.com/en/stories-in-focus/accounts-deposits/savings-account/what-is-e-banking.html
5	http://cashlessindia.gov.in/internet_banking.html

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	3	2	3	3
CO2	3	2	2	2	3	2	3	3
CO3	3	3	3	3	2	3	3	3
CO4	3	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	2
Total	14	13	14	13	14	13	15	14
Average	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	3	3
CO2	3	2	3
CO3	3	3	3
CO4	2	3	3
CO5	3	3	3
Total	13	14	14
Average	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

2nd YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC41	CORPORATE ACCOUNTING - II	Core	3	1	2	0	5	6	25	75	100
Learning Objectives											
LO1	To know the types of Amalgamation, Internal and external Reconstruction										
LO2	To know Final statements of banking companies										
LO3	To understand the accounting treatment of Insurance company accounts										
LO4	To understand the procedure for preparation of consolidated Balance sheet										
LO5	To have an insight on modes of winding up of a company										
Unit	Content										Hours
1	Amalgamation, Absorption and Internal Reconstruction and External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Absorption - Internal Reconstruction – External Reconstruction.										18
2	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) – Non Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.										18
3	Insurance Company Accounts Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.										20
4	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).										19
5	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.										15

Theory 20% Problem 80%

CO	Course Outcomes
	The students can able to
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction.
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
CO3	Prepare final accounts of Insurance companies in the prescribed format
CO4	Examine the consolidated accounts of holding companies
CO5	Prepare of liquidator's final statement of account
Textbooks:	
1	Corporate Accounting, T.S. Reddy and A.Murthy, Margham Publishers, Chennai
2	Advanced Accountancy, S.P. Jain and K.L Narang. Kalyani Publishers, New Delhi.
Reference Books:	
1	Advanced Accounts, R.L. Gupta and M. Radhaswamy, Sultan Chand, New Delhi
2	Advanced Accounting, M.C.Shukla, S.Chand, New Delhi
Web resources:	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://byjus.com/govt-exams/principles-of-insurance/
4	https://boslive.icai.org/pdf/20230912_91_HOLDING_COMPANY_BOOK_PDF_AJAY_RATHI_1694482952.pdf
5	https://kb.icai.org/pdfs/PDFFile664adb98e9f1c0.38817652.pdf

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	2	2	3	3
CO2	3	2	3	3	3	2	3	2
CO3	3	2	3	2	3	3	3	3
CO4	3	3	2	3	2	2	3	2
CO5	3	2	3	2	2	2	3	3
Total	15	11	14	12	12	11	15	13
Average	3	2.2	2.8	2.4	2.4	2.2	3	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	3	3
CO3	3	2	2
CO4	3	3	2
CO5	3	2	2
Total	15	12	11
Average	3	2.5	2.2

3 – Strong, 2- Medium, 1- Low

2nd YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC42	CORPORATE LAWS	Core	3	1	1	0	4	5	25	75	100
Learning Objectives											
LO1	To know Corporate Law, Corporate Governance and E- governance										
LO2	To understand the Corporate Management and Administration.										
LO3	To understand the concept, dimensions, legal provisions, and global frameworks of Corporate Social Responsibility and its implementation and practices in India.										
LO4	To impart knowledge about the application of emerging technologies such as Artificial Intelligence, Blockchain, Automation, Data Analytics and Cybersecurity in corporate law, governance and compliance.										
LO5	To learn about Provisions related to Companies in the Insolvency and Bankruptcy Code, 2016										
Unit	Content										Hours
1	CORPORATE LAWS Introduction –Origin of Corporate law- Corporate Personality – Corporate Governance – Concept – Corporate Governance Practices and Codes: Provisions under The Companies Act. – E-Governance.										10
2	CORPORATE MANAGEMENT AND ADMINISTRATION Legal aspects governing corporate management - Types of company meetings – Agenda and Minutes of Meetings- Board meetings, general meetings and resolutions - Majority rule and minority protection - Prevention of oppression and mismanagement - Role of Central Government, Registrar of Companies and National Company Law Tribunal (NCLT).										13
3	CORPORATE SOCIAL RESPONSIBILITY (CSR) Evolution and concept of CSR -Dimensions of CSR – Economic, legal, ethical and philanthropic - CSR provisions under the Companies Act, 2013 - CSR policy, implementation and reporting - Global CSR frameworks - CSR in India.										20
4	EMERGING TECHNOLOGIES IN CORPORATE LAW Artificial Intelligence and Legal Analytics in Compliance - Blockchain and Smart Contracts in Corporate Transactions - Automation in Corporate Governance and Auditing - Data Analytics for Risk Management and Fraud Detection - Cybersecurity and Corporate Data Protection.										12
5	INSOLVENCY AND BANKRUPTCY CODE, 2016 Introduction – Objectives – Applicability of the Code – Important Definitions – Relationship between Bankruptcy, Insolvency and Liquidation - Corporate Insolvency Resolution Process – Liquidation Process – Fast Track Insolvency										20

	Process for Corporate Persons – Voluntary Liquidation – Adjudicating Authority – Offences and Penalties – Insolvency and Bankruptcy Board of India – Insolvency Professional Agencies – Insolvency Professionals – Information Utilities – Powers of the Central Government.	
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Theory 100%

Course Outcomes	
CO	The students can able to
CO1	Know Corporate Law, Corporate Governance and E- governance
CO2	Understand the Corporate Management and Administration.
CO3	Understand the concept, dimensions, legal provisions, and global frameworks of Corporate Social Responsibility and its implementation and practices in India.
CO4	Know about the application of emerging technologies such as Artificial Intelligence, Blockchain, Automation, Data Analytics and Cybersecurity in corporate law, governance and compliance.
CO5	Learn about Provisions related to Companies in the Insolvency and Bankruptcy Code, 2016
Textbooks:	
1	J. Jayasankar, Corporate Laws, Margham Publications, Chennai
2	Bharat Bhushan, N.D. Kapoor, Dr. Rajni Abbi & Rajiv Kapoor, N.D. Kapoor's Elements of Mercantile Law, Sultan Chand & Sons Pvt. Ltd., New Delhi
Reference Books:	
1	K. Aswathappa & G. Sudarsana Reddy, Business Regulations, Himalaya Publishing House, Mumbai
2	Dr. MR Sreenivasan, Business Law (Commercial Law), Margham Publications, Chennai
3	. Gulshan, S.S. A Handbook of Corporate Laws, S. Chand & Co, New Delhi
Web resources:	
1	https://www.drishtiiias.com/to-the-points/paper4/corporate-governance-1
2	What Is Corporate Management and How Does It Work? (With Types) Indeed.com
3	corporate social responsibility - Search
4	https://www.ceb.com/emerging-technologies-legal-corporate-compliance/
5	https://icmai.in/upload/Students/Supplementary/IBC-2016.pdf

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	3	3	2	3	2	3	3
CO2	3	2	2	2	3	2	3	3
CO3	3	3	3	3	2	3	2	3
CO4	2	3	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3	2
Total	13	13	14	13	14	13	14	14
Average	2.6	2.6	2.8	2.6	2.8	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	3	3
CO2	3	2	3
CO3	3	3	3
CO4	2	2	3
CO5	3	3	3
Total	13	13	14
Average	2.6	2.6	2.8

3 – Strong, 2- Medium, 1- Low

2nd YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOA41	BUSINESS ECONOMICS - II	Elective	4	1	0	0	4	5	25	75	100
Learning Objectives											
LO1	The main objective of this paper is to apply in business Cost and Revenue analysis.										
LO2	The students understand the pricing of perfect competition, monopoly and monopolistic competition.										
LO3	Understands Distribution and Theories of Distribution.										
LO4	The students acquires the knowledge of the capital budgeting.										
LO5	Gains knowledge on the decision making under certainty and uncertainty.										
Unit	Content										Hours
1	Cost and Revenue Analysis Cost - Different types of cost and their relations to Average cost and Marginal cost with short & long run periods – Revenue - Various types of revenue and short term and long term – Diagrammatic representation and different market condition.										15
2	Market Structure and Pricing Market structure and pricing – Pricing and production under perfect competition: Assumptions - Pricing under monopoly: Assumptions - Pricing under monopolistic competition – Assumption.										15
3	Distribution Meaning of Distribution– various approaches of Distribution of Income - Theories of Distribution: Classical & Marginal Theories - Marginal Productivity Theory – Modern theory of Distribution.										15
4	Capital Budgeting Capital Budgeting: Time Value of Money - Need for Capital Budgeting- Forms of Capital Budgeting and Methods - Nature of Capital Budgeting Problem.										15
5	Decision Making Decision Making: Risk and Uncertainty- Elements of Decision Theory - Classification of Managerial Decision Problem- Decision Taking Under Certainty and Uncertainty.										15

CO	Course Outcomes
	The students can able to
CO1	Explain the positive and negative approaches in economic analysis
CO2	Understood the factors of demand forecasting
CO3	Know the assumptions and significance of indifference curve
CO4	Outline the internal and external economies of scale
CO5	Relate and apply the various methods of pricing
Textbooks:	
1	H.L. Ahuja, Business Economics, S.Chand, New Delhi.
2	K.P.M Sundaram and E.N. Sundaram, Business Economics, Sultan & Chand, New Delhi
3	Cauvery. , Managerial Economics, S. Chand & Co. New Delhi.
4	S.Shankaran, Business Economics-Margham Publications, Chennai.
Reference Books:	
1	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Mote; Samuel Paul and G.S.Gupta, Managerial Economics, Concepts & Cases, Tata McGraw Hill.
Web resources:	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	2	3	3	3	3	2
CO2	3	3	3	3	2	3	3	3	2	3	3
CO3	3	3	3	3	3	3	2	3	3	3	3
CO4	3	3	3	3	3	2	3	3	3	3	3
CO5	3	3	3	3	3	3	2	3	3	2	3
Total	15	15	15	15	14	13	13	15	14	14	14
Average	3.00	3.00	3.00	3.00	2.80	2.60	2.60	3.00	2.80	2.80	2.60

3 – Strong, 2- Medium, 1- Low

2nd YEAR: FOURTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UMAA44	Applied Operations Research	Elective	3	1	1	0	4	5	25	75	100
Learning Objectives											
LO1	To introduce operations research scope and linear programming techniques										
LO2	To impart knowledge about transportation and assignment problems.										
LO3	To develop abilities to analyze the problems in Sequencing.										
LO4	To acquire knowledge on network analysis										
LO5	To get acquainted with game theory.										
Unit	Content										Hours
1	Introduction to Operations research and Linear Programming Problem: Operations research – Introduction – Definition- Origin and development - Scope- Role in decision making - Phases and approaches to OR – Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP – Graphical method. Chapter : I & II										15
2	Transportation and Assignment Problem : Transportation Problem – methods - North West corner method - Least cost method - Vogel's approximation method –Assignment Problem. Chapter : V & VI										15
3	Sequencing : Sequencing Problem – Processing of n Jobs through two machines and Three machine. Chapter : XI										15
4	Network Analysis: Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost Scheduling of a project- Applications of PERT and CPM. Chapter : XII										15
5	Game Theory : Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method. Chapter : XIV.										15
	Total										75
	Theory 40% problem 60%										

CO	Course Outcomes The students will be able to
CO1	Frame a linear programming problem for quantitative decisions in business planning
CO2	Optimize solution by applying transportation and assignment problems.
CO3	Analyze the concept of Sequencing problems.
CO4	Construct Network and calculate CPM.
CO5	Apply the concept of game theory
Text books:	
1	V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi-1999
Reference Books:	
1	P.R. Vittal - Operations Research, Margham Publications, Chennai
2	C.R. Kothari, "Quantitative Techniques", Vikas Publications, Noida
3	S Kalavathy, Operations Research, Vikas Publications, Noida
4	S.P. Gupta, "Statistical Methods", S.Chand & Sons Publisher, New Delhi. 2019
5	Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
Website and e-Learning Source	
1	www.orsi.in
2	www.learnaboutor.co.uk
3	www.theorsociety.com

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

1st YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOS41	Introduction to E-Commerce	SEC	1	0	1	0	2	2	25	75	100
Learning Objectives											
LO1	To know the goals of electronic commerce										
LO2	To understand the various Business models in emerging E-commerce areas										
LO3	To have an insight on the internet marketing technologies										
LO4	To understand the benefits and implementation of EDI										
LO5	To understand the Digital Economy of E-commerce										
Unit	Content										Hours
1	Introduction to E-Commerce Define E – Commerce - Main Activities of Electronic Commerce - Benefits of E-Commerce - Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce.										6
2	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models & Major Consumer to Consumer Models, Business Models in Emerging E - Commerce Areas – E - Retailing: Traditional Retailing and E- retailing, Features of E-retailing.										6
3	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services.										6
4	Electronic Data Interchange Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Security. Electronic Payment Systems, (QR Payment, UPI, Cards: Credit & Debit Cards) Need of Electronic Payment System.										6
5	Security in E-Commerce Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls.										6

CO	Course Outcomes
CO1	Students can Understand the role and features of world wide web
CO2	Students can Understand the Benefits and model of e-tailing
CO3	Students can Use the web enabled services
CO4	Students can Understand the Electronic Data Interchange and payments
CO5	Students can Know about the Digital Economy
Textbooks:	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw - Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
Reference Books:	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
Web resources:	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basiccommerce-marketingconcepts/
3	https://tehbullion.com/the-importance-of-ethics-in-ecommerce/

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	2	3	3	2	3	2	3	3	2	3	3
CO2	3	2	2	2	3	2	3	3	3	2	3
CO3	3	3	3	3	2	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3	3	2	3	3
CO5	3	2	3	3	3	3	3	2	3	3	3
Total	14	13	14	13	14	13	15	14	13	14	14
Average	2.8	2.6	2.8	2.6	2.8	2.6	3	2.8	2.6	2.8	2.8

3 – Strong, 2- Medium, 1- Low