



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

Vaniyambadi – 635 751

PG & Research Department of Commerce

for

Undergraduate Programme

Bachelor of Commerce

From the Academic Year 2024-25

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Preamble

The Department of Commerce was started in 1994 and became PG Department of Commerce in 1998. M.Phil course was commenced in the year 2012, Ph.D course was introduced in the year 2017 onwards. The focus is on creating a talent pool of accounting-centric professionals whose credentials as Professionals and also conceived that it equips the students with a wide range of managerial skills, while building competence in an area of business.

The Department is committed to integrate all facets of commerce and management to educate and train innovative and competent human resource globally suitable for industry, business and service sector and creating an urge in students to take up entrepreneurship in order to be successful by standing on their feet instead of being dependent on others.

The department has been constantly metamorphosing itself to suit the requirements and expectations of the corporate. MoU has been signed with ICSI and VIS Education Academy (Tally) to facilitate academic professional advancement.

Programme Offered

- B.Com
- M.Com
- Ph.D (Part Time / Full Time)

PROGRAMME OUTCOMES (PO)

Programme	B.Com., General
Programme Code	UA04
Duration	3 Years [UG]
Programme Outcomes	<p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p>PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p>PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p>PO5: Analytical reasoning: Ability to evaluate their liability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyze, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experimenter investigation.</p> <p>PO7: Cooperation / Teamwork: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.</p> <p>PO8: Scientific reasoning: Ability to analyze interprets and draws conclusions from quantitative/qualitative data; and critically evaluates ideas, evidence, and experiences from an open-minded and reasoned perspective.</p>

<p>Programme Specific Outcomes:</p>	<p>PSO1– Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO2-Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skills that will facilitate startups and high potential organizations.</p> <p>PSO3 –Research and Development: Design and implement HR systems and practices grounded in research that complies with employment laws, leading the organization towards Growth and development.</p>
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Eligibility for Admission:

Candidate for admission to the first year of B.Com., Department of Commerce shall be required to have passed the Higher Secondary Examination with Group 4 with Commerce and Accountancy.

Methods of Evaluation and Assessment

Methods of Evaluation		
Internal Evaluation		25 Marks
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
Methods of Assessment		
Recall (K1)	Simple definitions, MCQ, Recall steps, Concept definitions	
Understand / Comprehend (K2)	MCQ, True/False, Short essays, Concept explanations, short summary or overview	
Application (K3)	Suggest idea/concept with examples, suggest formulae, solve problems, Observe, Explain	
Analyze (K4)	Problem-solving questions, finish a procedure in many steps, Differentiate Between various ideas, Map knowledge	
Evaluate (K5)	Longer essay/Evaluation essay, Critique or justify with pros and cons	
Create (K6)	Check knowledge in specific or offbeat situations, Discussion, Debating or Presentations	

Semester - I							Semester - II						
Code	Course Title	Hours Distribution				C	Code	Course Title	Hours Distribution				C
		L	T	P	S				L	T	P	S	
24UFTA11	Tamil - 1	4	1	0	0	3	24UFTA21	Tamil - 2	4	1	0	0	3
24UFEN11	English - 1	4	1	0	0	3	24UFEN21	English - 2	4	1	0	0	3
24UCOC11	Financial Accounting-I	3	1	2	0	5	24UCOC21	CC – Financial Accounting-II	3	1	2	0	5
24UCOC12	Business Organization	3	1	0	0	3	24UCOC22	CC – Company Law	4	1	0	0	4
24UCOA11	EC – Business Communication/	3	1	0	0	3	24UCOA21	EC – Consumerism and Consumer Protection/	4	1	0	0	4
24UCOA12	Indian Economy- I						24UCOA22	Indian Economy-II					
24UCOS11	SEC – NME- Basics of Accountancy	1	0	1	0	2	24UCOS21	SEC – Social Media Advertising	1	0	1	0	2
24UCOS12	SEC – Principles of Marketing	1	0	1	0	2	24UAEC21	AEC – 1 LIFE SKILL FOR YOGA	1	1	0	0	2
24UCOF11	Basics of Computer	1	0	1	0	2					30	23	
						30							
						23							
Semester - III							Semester - IV						
24UFTA31	Tamil - 3	4	1	0	0	3	24UFTA41	Tamil - 4	4	1	0	0	3
24UFEN31	English - 3	4	1	0	0	3	24UFEN41	English - 4	4	1	0	0	3
24UCOC31	CC – Corporate Accounting-I	3	1	2	0	5	24UCOC41	CC - Corporate Accounting-II	3	1	2	0	5
24UCOC32	CC – Business Legislation	3	1	1	0	4	24UCOC42	CC – Corporate Laws	3	1	1	0	4
24UCOA31/ 24UMAA34	EC - 3 Business Economics-I/ Business Statistics	4	1	0	0	4	24UCOA41/ 24UMAA44	EC - 4 Business Economics-II/ Applied Operation Research	4	1	0	0	4
24UCOS31	SEC -Modern Banking	1	0	1	0	2	24UCOS41	SEC – Introduction to e - Commerce	1	0	1	0	2
24UAEC31	AEC – 2 Human Values and Professional Ethics	1	1	0	0	2	24UAEC41	AEC – 3 Environmental Studies & Disaster Management	1	1	0	0	2
						30						30	23
						23							
Semester - V							Semester - VI						
24UCOC51	CC –Cost Accounting-I	3	1	1	0	4	24UCOC61	CC - Cost Accounting-II	3	1	1	0	4
24UCOC52	CC-Income Tax Law and Practice I	3	1	1	0	4	24UCOC62	CC – Income Tax Law and Practice II	3	1	1	0	4
24UCOC53	CC – Management Accounting	2	1	1	0	4	24UCOC63P	CC - 15 – Project	0	0	0	5	5
24UCOC54	CC – Business Law	3	1	0	0	4	24UCOE61/ 24UCOE62	EC – 3 Financial Management / Financial Services	3	1	1	0	3
24UCOE51P/ 24UCOE52	EC- Information Technology in Business Practical / Services Marketing	1	0	3	0	3	24UCOE63/ 24UCOE64	EC - Entrepreneurship Development/ Office Management and Secretarial Practice	3	1	1	0	3
24UCOE53/ 24UCOE54	EC – Practical Auditing / Human Resource Management	3	1	0	0	3	24UCOP61P	PEC – Tax Online Return Filing	0	0	2	0	2
24UAEC51	AEC – 4 Gender Equality and Social Inclusion	1	1	0	0	2	24UCOL61	SLC - Modern Marketing	0	0	0	3	2
24UCOIN51	Internship					2							
24UCOIK51	Indian Knowledge System in Commerce and Management	1	1									30	23
						30							141+2
						23							

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Nanmudalvan 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*.

1st YEAR: FIRST SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC11	FINANCIAL ACCOUNTING I	CORE	3	1	2	0	5	6	25	75	100
Learning Objectives											
LO1	To understand basic accounting concepts and standards.										
LO2	To learn the concepts of rectification of errors and Bank reconciliation statement.										
LO3	To know the basis for calculating business profit.										
LO4	To familiarize with the accounting treatment of Depreciation.										
LO5	To learn the methods of calculating profit for single entry system. Learning basis of tally.										
Unit	Content										Hours
1	FUNDAMENTALS OF FINANCIAL ACCOUNTING Financial Accounting -Meaning, Definition and Objectives, Basic Accounting Concepts and Conventions- Journal, Ledger accounts- Subsidiary										18
2	RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT Classification of errors-Rectification of errors- preparation of suspense account-Bank Reconciliation Statement-Need and preparation										18
3	FINAL ACCOUNTS Final Account of Sole Trading Concerns-Capital and Revenue Expenditure and Receipts- Preparation of Trading and Profit and Loss Account and Balance sheet with Adjustments.										18
4	DEPRECIATION AND BILLS OF EXCHANGE Depreciation-Meaning-Objectives-Accounting Treatments -Types- Straight - line Method - Diminishing Balance Method. Bills of Exchange: Definition Specimens-Discounting of Bills- Collection-Noting-Renewal-Retirement of Bill under Rebate.										18
5	ACCOUNTING FROM INCOMPLETE RECORDS. SINGLE ENTRY SYSTEM AND BASICS OF TALLY Incomplete Records-Meaning and Features-Limitations-Difference between incomplete records and Double entry systems-Methods of calculation of profits-Statement of Affairs method-preparation of final statements by conversion method. Introduction to Tally: Accounting Basics-Understanding the components of computer, Classification of Software-Challenges Associated with accounting on computers.										18

CO	Course Outcomes
CO1	Remember the concepts of Financial Accounting.
CO2	Remember the concept of Rectification of Errors and Bank Reconciliation Statement.
CO3	Apply the knowledge in preparing detailed accounts of sole trading concerns.
CO4	Analyzing the various methods of providing Depreciation.
CO5	Evaluate the Methods of Calculating profit. Understanding basis of tally.
Textbooks:	
1	T.S.Reddy & A.Murthy.Margham publication
2	S.N.Maheshwari,Financial Accounting, Vikas publications, Noida.
3	S.P.Jain &K.L. Financial Accounting -1, Kalyani Publishers,New Delhi.
4	R.L.Gupta V.K.Gupta, Financial Accounting. Sultan Chand, New Delhi.
Reference Books:	
1	Charumathi and Vinayagam,Financial Accounting. S. Chand and sons, New Delhi.
2	Dr.Arulan and Raman: Advance Accountancy, Himalaya Publications, Mumbai.
3	Tulsian, Advanced Accounting, Tata Mc Graw Hills, Noida.
Web resources:	
1	https://www.investopedia.com/terms/f/financialaccounting.asp
2	https://www.wallstreetmojo.com/financial-accounting/
3	https://opentextbooks.uregina.ca/introductiontofinancialaccounting/chapter/chapter1/

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

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
24UCOC12	BUSINESS ORGANISATION	CORE	3	1	-	-	3	4	25	75	100
Learning Objectives											
LO1	Understand business, profession, organization, industry and essentials of business.										
LO2	Explore business forms, distinguish public and private sectors.										
LO3	Comprehend industry location factors, analyze large- and small-scale operation advantages.										
LO4	To understand about organization process and organization structure.										
LO5	Understand stakeholder, trade associations and chambers of commerce in India.										
Unit	Content										Hours
1	INTRODUCTION Nature and scope of Business - Concept of Business-human occupations Profession, Employment and business-Divisions of business-Industry and Commerce-Business system- Objectives of business-Essentials of a successful business- Qualities of a good businessman										12
2	FORMS OF BUSINESS Forms of Business organization - Sole trader - Partnership – Hindu undivided family - Joint stock companies -MNC- Co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector.										12
3	INDUSTRY LOCATION Location of industry - Factors influencing location - size of industry - optimum firm - large and Small- scale of operation – Merits and Demerits of small scale and Large- scale of operation – industrial estates – District Industries Centers- Recent trends in Industry.										12
4	ORGANISATION PROCESS Organization Process – Importance and Principles – Types of organization structure – Centralization and decentralization – Departmentalization and Delegation of authority.										12
5	STAKEHOLDERS Trade Association – Union - Chamber of Commerce - Functions – Objectives - Working in India – Role of Stakeholders in Business										12

CO	Course Outcomes
CO1	Differentiate business types, evaluate business organization's importance, and analyze considerations in business.
CO2	Compare forms of business organizations; assess public and private sector advantages and disadvantages.
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.
CO4	Analyze the organizational process and importance of delegation of authority.
CO5	Discuss Trade Associations and chambers of commerce functions and objectives; evaluate them significance in promoting trade and commerce in India.
Textbooks:	
1	Fundamentals of Business, Stephen J. Skripak, Virginia Tech Ron Poff, Virginia Tech
2	C.B. Gupta, Business organization .2022. Sultan Chand & Sons, New Delhi.
3	Business Organisation and Management, by Dr. Shveta Klara and Dr. Neha Singhal
4	Business Organisation and Management, by RK Singla
5	Business Organisation and Management, by Tn Chhabra
6	Business Organisation, by C.D.Balaji and Dr.G.Prasad
Reference Books:	
1	Business Organisation” by Dr. F. C. Sharma,SBPD Publications.
2	Management” by Stoner, Freeman, and Gilbert Jr.
3	Business Environment” by Francis Cherunilam.
4	Modern Business Organization and Management” by S.A. Sherlekar, Himalaya publishing house.
Web resources:	
1	https://r.search.yahoo.com/_ylt=AwrX.Z5U_tNn.wEA94C7HAX.;_ylu=Y29sbwNzZzMEcG9zAzEEdnRpZAMEc2VjA3Ny/RV=2/RE=1743156052/RO=10/RU=https%3a%2f%2fwww.vedantu.com%2fcommerce%2fbusiness-organisations/RK=2/RS=mPaOkOrdYqClx.ZfO30Aljn_2fY-
2	https://www.britannica.com/money/business-organization

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

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
24UCOA11	BUSINESS COMMUNICATION	ELECTIVE	3	1	0	0	3	4	25	75	100
Learning Objectives											
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce, advancement in communication.										
LO2	To develop the students to understand about trade enquiries										
LO3	To make the students aware about various types of business correspondence.										
LO4	To develop the students to write business reports.										
LO5	To enable the learners to update with various types of interviews										
Unit	Content										Hours
1	INTRODUCTION TO BUSINESS COMMUNICATION Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout – Global Communication- Characteristics of Verbal Non-verbal Communication.										12
2	TRADE ENQUIRIES Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars – Quotations – tenders.										12
3	BANKING & INSURANCE CORRESPONDENCE Banking Correspondence – Insurance Correspondence – Difference between Life and General Insurance – Fire Insurance – Marine Insurance – Agency Correspondence –Types – Letters to editors – Application for appointment - specimen – cancellation, acknowledgement, refusal and execution of order.										12
4	SECRETARIAL CORRESPONDENCE Company Secretarial Correspondence – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Types of Reports – Preparation of Report Writing – Memorandum – Articles.										12
5	INTERVIEW PREPARATION Application Letters – Preparation of Resume – Interview: Techniques of Various Types of Interviews – Creating & maintaining Digital Profile – Strategic importance of E- communication - Business Report presentation.										12

CO	Course Outcomes
CO1	Acquire the basic concept of business communication.
CO2	Exposed to effective business letter
CO3	Paraphrase the concept of various correspondences.
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
CO5	Acquire the skill of preparing an effective resume.
Textbooks:	
1	Kathiresan and Dr. Radha, Business Communication, Prasanna Publishers and Distributors, Triplicane, Chennai.
2	Gupta and Jain, Business Communication, Sahitya bahvan Publication, NewDelhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
Reference Books:	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	Rithika Motwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
Web resources:	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

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
24UCOA12	INDIAN ECONOMY I	ELECTIVE	3	1	-	-	3	4	25	75	100
Learning Objectives											
LO1	To understand the main concepts of the Indian Economy										
LO2	To assess gain knowledge on various Economic Policies of the Government										
LO3	To become aware of the Agriculture and Green Revolution										
LO4	To know the Agricultural Labour and the various challenges faced by agricultural labours										
LO5	To impart knowledge about the functioning of industries and industrial finance										
Unit	Content										Hours
1	INTRODUCTION Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.										12
2	HUMAN DEVELOPMENT, POVERTY AND UNEMPLOYMENT Human development – Components of human development – HD Index – Population Growth – Measures to control population - Recent Population Policy – Poverty Alleviation Programme – Unemployment – Types – Causes and Effects.										12
3	AGRICULTURE Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II.										12
4	AGRICULTURAL LABOUR Agricultural labour – Definition – Features - Problems – Remedies - Agricultural Credit - Grameen Bank.										12
5	INDUSTRY AND INDUSTRIAL FINANCE Role of Industries – Industrial Policy of 1991 and recent changes – Role of Small-Scale Industry in economic development – Large Scale Industry in India – Industrial Development Under Five Year Plans. Industrial Finance: Need and Sources of Finance - Internal and External Sources - Industrial Financial Institutions (IDBI, SIDCO & SIDBI).										12

CO	Course Outcomes
CO1	Understand the various indicators of economic development.
CO2	Understand the importance, causes and impact of population growth.
CO3	Explain the role of agriculture in economic development.
CO4	Describe the role of agriculture labour problems and remedies.
CO5	Illustrate the industrial development during plan periods and industrial financial institutions.
Textbooks:	
1	V.K. Puri & S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
2	S. Sankaran, Indian Economy, Margham Publications
3	Ruddar, Indian Economy, S.Chand Sons
4	Datt Ruddar & Sundaram, Indian Economy, Sultan Chand & Co.
5	A.N. Agarwal, Indian Economy, New Age Publications
Reference Books:	
1	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
2	Datt Ruddar, Indian Economy, Sultan Chand & Co.
3	S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
4	S. Sankaran, Indian Economy Problems Policies and Development, Margham Publications
5	A.N. Agarwal & M.K. Agarwal, Indian Economy Problems of Development and Planning, New Age International
Web resources:	
1	https://www.ibef.org/economy/indian-economy-overview
2	https://en.wikipedia.org/wiki/Economy_of_India

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

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
24UCOS11	BASICS OF ACCOUNTING	NME	1	1	-	-	2	2	25	75	100
Learning Objectives											
LO1	To understand the main concepts of accounting										
LO2	To help students gain knowledge above rectification of errors.										
LO3	To ascertain profit single entry system.										
LO4	To know the Receipt and Payments.										
LO5	To impart knowledge about the Depreciation of asset.										
Unit	Content										Hours
1	INTRODUCTION TO ACCOUNTING Definitions and Importance of Accounting – Golden Rules of Accounting – Journals, Ledgers, Balance Sheet – Role of Accounting in Business.										6
2	TRIAL BALANCE Meaning – Definition – Objectives – Methods of Preparation of Trial Balance – Rectification of Errors – Classification of Errors – Basic Principles for Rectification of Errors.										6
3	SINGLE ENTRY SYSTEM Statement of Affairs – Single Entry System – Double Entry System – Statement of Affairs Vs Balance Sheet										6
4	RECEIPTS AND PAYMENTS Features of Receipts and Payments – Types of Payments and Receipts – Features of Income and Expenditure – Cash Book Vs Pass Book.										6
5	DEPRECIATION Concepts of Depreciation – Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation - Methods of Depreciation – straight line Method – Diminishing Balance Method.										6

CO	Course Outcomes
CO1	To enable the students to learn principles and concepts of Accountancy
CO2	Students are enabled with the Knowledge in the practical applications of accounting.
CO3	To enable the students to learn the basic concepts of Accounting Standards and its Procedures
CO4	Identify events that need to be recorded in the accounting records
CO5	To encourage the students about maintaining the books of accounts for further reference
Textbooks:	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.
Reference Books:	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
Web resources:	
1	https://efinancemanagement.com/financial-accounting/fundamentals-of-accounting
2	https://testbook.com/ugc-net-commerce/basics-of-accounting

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

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
24UCOS12	PRINCIPLES OF MARKETING	SEC	1	1	-	-	2	2	25	75	100
Learning Objectives											
LO1	To enable the students to understand the elements of Marketing Mix and bases for Market segmentation										
LO2	To make him to appreciate the need for marketing science in the modern business world.										
LO3	To identify the elements of a customer driven marketing strategy										
LO4	To understand the behavioral concepts relevant to marketing										
LO5	To demonstrate fundamental marketing concept sand to recognize the importance of a Marketing perspective in your own personal and professional growth.										
Unit	Content										Hours
1	INTRODUCTION TO MARKETING Meaning of Market – Definition of Market– Classification of Markets – Marketing – Features of Marketing – Objectives of Marketing – Importance of Marketing – Marketing Mix – Market Segmentation.										6
2	PRODUCT Concept and importance-Product classifications - Concept of product mix; Branding- packaging and labeling; Product-Support Services; Product life - cycle; New Product Development Process; Consumer adoption process.										6
3	PRICING Price - Meaning - Pricing- Importance - Objectives- Factors affecting pricing decisions Pricing Policies- Procedure for price determination- Kinds of Pricing.										6
4	DISTRIBUTION CHANNELS Meaning-Importance-Marketing and Distribution- Middlemen in distribution - Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers -Types - Services rendered by wholesalers - Retailers- Types - Requisites - Services rendered by retailers										6

5	RECENT DEVELOPMENTS IN MARKETING Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism, Search Engine Marketing- Mobile Marketing- Marketing Analytics- Social Media Marketing- Email Marketing-Live Video Streaming Marketing- Network Marketing.	6
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CO	Course Outcomes
CO1	The student will be able to know the basic principles and practices of marketing.
CO2	The student will be able to be aware of the importance of products, standards of branding, packing and quality management.
CO3	The student will be able to understand the pricing mechanism of marketing.
CO4	The student will be able to know the basic aspects of the channels of distribution and buyers' behaviors.
CO5	Formulate an overview of current marketing innovations.

Textbooks:

1	Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2	Saxena Rajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd.,New Delhi. Fifth Edition
3	Kumar Arun & Meenakshi N (2016), Marketing Management, Vikas Publishing House Pvt.Ltd., New Delhi. Third Edition
4	Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5	Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

Reference Books:

1	"December Holiday Campaigns That Caught Our Eye," Agency China, January 9, 2018, https://agencychina.com/blog/december-holiday-campaigns-that-caught-our-eye/ .
2	"12 Most Successful Shark Tank Products," Shark Tank Tales, accessed January 8, 2022, https://sharktanta.com/best-selling-most-successful-shark-tank-products/ .
3	Nicole Martins Ferreira, "15 Best New Products You Need to Know About," Oberlo, October 26, 2020, https://www.oberlo.com/blog/new-products .
4	"About Us," Nature Valley, accessed June 12, 2022, https://www.naturevalley.com/about-us .
5	Desirae Odjick, "Product Line Extensions: What They Are, Examples, and Tips for Forming Your Strategy," Shopify Blog, June 24, 2021, https://www.shopify.com/blog/product-line-extensions .

Web resources:

1	https://open.umn.edu/opentextbooks/textbooks/50
2	https://www.studocu.com/in/document/university-of-delhi/bcom-hons/principle-marketing-notes-of-the-subject/54415990

Mapping with Programme Outcomes

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

3-Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

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
24UCOF11	BASICS OF COMPUTER	FC	1	-	1	-	2	2	25	75	100
Learning Objectives											
LO1	To understand the main concepts of Hardware & Software										
LO2	To assess gain knowledge of Document Creation & Formatting										
LO3	To become aware of the Basic Spreadsheet Skills										
LO4	To know the Presentation Software										
LO5	To impart knowledge about the effective Communication Skills										
Unit	Content										Hours
1	INTRODUCTION Basic Applications of Computer, Components of Computer, Connecting Computer Components, Computer Hardware & Software										6
2	WORD PROCESSING Introduction, printing a File, Document Creation & Editing, Saving, Text Formatting										6
3	MICROSOFT EXCEL & USING SPREADSHEETS Introduction, Rows, Columns & Cells, Basics Excel Formulas and Functions										6
4	MAKING SMALL PRESENTATION How to Create, Edit, Format, or Delete Slides, make a Slideshow, Save a Presentation, Printing of Presentation.										6
5	COMMUNICATIONS & COLLABORATION Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration.										6

CO	Course Outcomes
CO1	To understanding of what a computer is, its components, and how it functions.
CO2	To effectively use basic editing tools such as cut, copy, paste, undo, and redo to manipulate text and content within a document.
CO3	To understanding of what a spreadsheet is, how it works, and its basic components like cells, rows, columns, and worksheets.
CO4	To understanding of what PowerPoint is and its basic components, including slides, layouts, and slide elements like text boxes, images, shapes, and charts.
CO5	To achieve a range of outcomes that enhance their abilities to effectively communicate and collaborate in various contexts, both in-person and in digital environments.
Textbooks:	
1	Basic Computer, Soumya Ranjan Behera
2	Computer Fundamentals: Concepts, Systems & Applications- 8th Edition, Priti Sinha, Pradeep K, Sinha
3	Computer Basics, Michael Miller
Reference Books:	
1	Computer Fundamentals: Concepts, Systems & Applications- 8th Edition, Priti Sinha, Pradeep K, Sinha
2	Computer Basics, Michael Miller
Web resources:	
1	https://www.geeksforgeeks.org/difference-between-hardware-and-software/
2	https://courses.lumenlearning.com/wm-computerapplicationsmgrs-2/chapter/hardware/

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

1st YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC21	FINANCIAL ACCOUNTING - II	CORE	3	1	2	0	5	5	25	75	100
Learning Objectives											
LO1	Understand the preparation of Branch accounts										
LO2	Understand the allocation of Expenses as per Departmental Accounts										
LO3	Prepare different kinds of accounts such as Hire purchase										
LO4	Gain an understanding about partnership accounts relating to Admission and retirement.										
LO5	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.										
Unit	Content										Hours
1	BRANCH ACCOUNTS Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)										18
2	DEPARTMENTAL ACCOUNTS Departmental Accounts: Basis of Allocation of Expenses– Inter- Departmental Transfer at Cost or Selling Price. Preparation of Profit and Loss Account										18
3	HIRE PURCHASE SYSTEM Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account – Differences between Hire Purchase and Instalment System										18
4	PARTNERSHIP ACCOUNTS – I Partnership Accounts: Fundamentals of Partnership - Partnership deed – Admission of a Partner – Revaluation Account – Goodwill- Methods of valuation of Goodwill- Preparation of Balane Sheet after admission - Partners Capital Account — Retirement of a Partner – Death of a Partner.										18
5	PARTNERSHIP ACCOUNTS – II Dissolution of Partnership - Methods – Preparation cash account and settlement to partners– Realization account – Preparation of Balance Sheet -I Insolvency of partners (Garner Vs Murray)										18

CO	Course Outcomes
CO1	Prepare Branch accounts
CO2	Prepare Departmental Accounts
CO3	Evaluate the Hire purchase accounts and Instalment systems
CO4	Understand the accounting treatment for admission and retirement in partnership
CO5	Know Settlement of accounts at the time of dissolution of a firm.
Textbooks:	
1	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
2	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
Reference Books:	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
6	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
7	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
Web resources:	
1	https://www.investopedia.com/terms/b/branch-accounting.asp#:~:text=Key%20Takeaways-,Branch%20accounting%20is%20a%20bookkeeping%20system%20in%20which%20separate%20accounts,for%20a%20designated%20accounting%20period.

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	3	2	3	2	2
CO2	3	2	3	3	3	2	2	2
CO3	3	2	2	3	3	2	2	2
CO4	3	2	3	3	2	2	2	2
CO5	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

1st YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC22	COMPANY LAW	COR E	5	-	-	-	4	5	25	75	100
Learning Objectives											
LO1	Know Company Law 1956 and companies Act 2013										
LO2	Have an understanding on the formation of a company.										
LO3	Understand the requisites of meeting and resolution.										
LO4	Gain knowledge on the procedure to appoint and remove Directors										
LO5	Familiarize with the various modes of winding up										
Unit	Content										Hours
1	INTRODUCTION: INDIAN COMPANIES ACT 2013: Definition of a company - Nature and types of Companies – Company Distinguished from Partnership and Limited Liabilities of Company – Classification of Companies – Lifting or piercing the Corporate Veil.										15
2	FORMATION OF COMPANY: Formation and Promotion of companies - incorporation of Companies – Memorandum of Association - Doctrine of Ultra Vires– Articles of Association – Contents – Promotor - Public and Private companies - Prospectus – Contents – Rights and Liabilities – Certificate of commencement of Business.										15
3	MEETING: Meeting and resolution – Voting and poll - Types and number of Directors- Whole time Directors – Appointment and Duties - Audit and proxy - Company Meetings - Quorum- Qualification and Disqualification of Auditors.										15
4	MANAGEMENT & ADMINISTRATION: Company management - Eligibility of Directors - Board of Directors – Appointment- Powers, Duties, Liabilities, Remuneration and Removal of Directors, National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT).										15
5	WINDING UP: Meaning– Modes – Compulsory winding up – Voluntary Winding up – Consequences of Winding up – Petition for Winding up – Company Liquidator – Appointment of Liquidator – Duties and Rights of Liquidator.										15

CO	Course Outcomes
CO1	The students will be able to understand the classification of companies under the act.
CO2	The students will be able to examining the contents of the Memorandum of Association & Articles of Association
CO3	The students will be able to know the qualification and disqualification of Auditors
CO4	The students will be able to understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	The students will be able to analyses the modes of Winding up
Textbooks:	
1	N.D. Kapoor, Company Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Company Law, Sultan Chand and Sons, Chennai
3	M.V. Dhandapani, Company Laws, Sultan Chand and Sons, Chennai
4	Shusma Aurora, Company, Taxmann, New Delhi
5	M.C.Kuchal, Company Laws, Vikas Publication, Noida
Reference Books:	
1	K. Sundar, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R, Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya and Vidhyasagar, Business Law, Nithya Publications, Bhopal
4	S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
Web resources:	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	3	3
CO2	3	3	3
CO3	3	3	3
CO4	3	3	3
CO5	3	3	3
Total	15	15	15
Average	3	3	3

3 – Strong, 2- Medium, 1- Low

1st YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOA21	CONSUMERISM & CONSUMER PROTECTION	ELECTIVE	4	1	0	0	4	5	25	75	100
Learning Objectives											
LO1	To understand the nature of consumers and consumerism										
LO2	To gain insights into consumerism in India										
LO3	To know how consumers are exploited										
LO4	To be familiar with consumer rights and duties										
LO5	To learn about Consumer Protection Act										
Unit	Content										Hours
1	CONSUMERISM Meaning of Consumer and Customer - Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance										15
2	CONSUMERISM IN INDIA Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.										15
3	CONSUMER EXPLOITATION Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges and Benefits of Consumer Exploitation.										15
4	CONSUMER RIGHTS AND DUTIES Consumer Rights – Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.										15
5	CONSUMER PROTECTION ACT 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism										15

CO	Course Outcomes
CO1	To know the aspects in consumerism
CO2	To know the recent trends and problems faced by consumers in India
CO3	Able to understand the reasons for consumer exploitation
CO4	Understanding the rights and duties of a consumer
CO5	Knowledge about consumer Protection Act 2019
Textbooks:	
1	Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2	Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4	Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA
Reference Books:	
1	Hoyer, W.D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
2	Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
3	G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru
Web resources:	
1	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=consumersim+in+india
2	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=consumer+rights+and+duties
3	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=consumer+protection+act+2019

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

1st YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOA22	INDIAN ECONOMY II	ELECTIVE	4	1	0	0	3	5	25	75	100
Learning Objectives											
LO1	To acquire sufficient knowledge about India's Economic Development and Fundamental and National income in India.										
LO2	To impart the knowledge of planning and its methodologies										
LO3	To enhance their knowledge about the economic reforms and liberalization										
LO4	To help the students to know the transport system in India										
LO5	To bring awareness on Information Technology and its impact on Economic Development										
Unit	Content										Hours
1	NATIONAL INCOME National Income – Definitions – Concepts – Methods of measuring National Income – Difficulties in the Measurement of National Income – Trends in National Income Growth and Structure – Limitations of National Income estimation in India										15
2	PLANNING Planning in India – Objectives – Importance – Evaluation of Economic Planning – Strategy of India's development Plan's – Regional Planning in India – Assessment of Indian Planning – Establishment of NITI Aayog and its functions.										15
3	ECONOMIC REFORMS AND LIBERALIZATION Economic Reforms since 1990's – Appraisal of Economic Reforms – Liberalization: Meaning – Advantages and Disadvantages – Privatization: Meaning and Scope – Globalization – its impact on Indian Economy – Merits and Demerits of Globalization.										15
4	TRANSPORT SYSTEM IN INDIA Transport – Importance of Transport (Roadway, Railways, Shipping and Civil Aviation's) to Economic Development – Evaluation of Government Policy in relation to privatization - Transport Coordination.										15
5	INFORMATION TECHNOLOGY Role of Technology - BPO in India - their impact on Economic Development – Cyber Crime										15

CO	Course Outcomes
CO1	Able to understand the National income of india
CO2	Able to acquire knowledge about the planning in India
CO3	Able to clarify the economic reforms and LPG Policy
CO4	Able to understand the transport system and policy in India.
CO5	Able to understand the information technology in India.
Textbooks:	
1	Indian Economy Sankaran.S Margham Publications 7th edition 2014
2	Indian Economy Ruddar Dutt& Sundaram KPN Sulan Chand Publishing 7th edition 2016
3	Agarwal A.N Indian Economy New Age 41st 2016
4	Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35th 2017
Reference Books:	
1	Indian Economy Ruddar Dutt& Sundaram KPM S.Chand Publishing 7 TH 2016
2	Indian Economy Sankaran S Margham Publications 7 th 2014
3	Indian Economy Dhingra I.C Manakin Press 21ST 2013
4	Indian Economy Misra S.K &PuriV.K Himalaya Publishing House 35TH 2017
Web resources:	
1	https://in.search.yahoo.com/search?fr=mcafee&type=E210IN826G0&p=national+income
2	https://in.search.yahoo.com/search;_ylt=Awr1VS26Rmpn8AEAYuq7HAX.;_ylc=information+technology&fr=mcafee&type=E210IN826G0&fr2=sb-top
3	https://in.search.yahoo.com/search;_ylt=AwrKHAXsRmpn2AIAWhu7HAX.;_ylc=planning+in+india&fr=mcafee&type=E210IN826G0&fr2=sb-top

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

1st YEAR: SECOND SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOS21	SOCIAL MEDIA ADVERTISING	SEC	1	0	1	0	2	2	25	75	100
Learning Objectives											
LO1	To understand the basic concept of social media advertising										
LO2	To gain knowledge on planning and strategy										
LO3	To understand creating ads and content importances										
LO4	To know the importance of campaign management										
LO5	To impart knowledge about the recent trends and techniques										
Unit	Content										Hours
1	INTRODUCTION Overview of Social Media Advertising- History and Evolution Key Platforms (Facebook, Instagram, Twitter, LinkedIn, etc.) - Importance of Social Media Advertising										6
2	PLANNING AND STRATEGY Setting Advertising Goals -Target Audience Analysis - Creating a Social Media Advertising Plan - Budgeting and Resource Allocation										6
3	AD CREATION AND CONTENT Types of Social Media Ads (Image, Video, Carousel, Stories, etc. - Designing Effective Ad Content-Copywriting for Social Media Ads- Visual and Audio Elements in Ads										6
4	CAMPAIGN MANAGEMENT Setting Up Ad Campaigns on Different Platforms- Monitoring and Optimizing Campaigns-A/B Testing and Experimentation- Analytics and Reporting										6
5	ADVANCED TECHNIQUES AND TRENDS Influencer Marketing - Social Media Advertising Best Practices - Emerging Trends in Social Media Advertising- Case Studies and Real- World Examples										6

CO	Course Outcomes
CO1	To understanding of what a social media and advertising.
CO2	To effectively use the methods, planning and strategy formulation for marketing.
CO3	To understanding of types of media and effectiveness of ad content and its elements.
CO4	To understanding of what is campaign and how to use different methods for optimum analysis.
CO5	To experience the recent trends and practices used in social media advertising.
Textbooks:	
1	Advertising and salesmanship – P.Saravanel & S.Sumathi, Margham publications
2	Digital Marketing – Dr.K.G.Raja Sabarish Babu, Sultan chand & sons
3	"Fundamentals of Social Media Advertising" by Daniel Kob (available on Coursera)
Reference Books:	
1	"Social Media Marketing: An Hour a Day" by Hollis Thomase
2	"The Social Media Bible: Tactics, Tools, and Strategies for Business Success" by Susan G unelius
3	Advertising and salesmanship – P.Saravanel & S.Sumathi, Margham publications
Web resources:	
1	https://www.webfx.com/blog/social-media/what-is-social-media-advertising/#:~:text=Social%20media%20advertising%20is%20a%20digital%20marketing%20strategy,and%20get%20them%20to%20check%20out%20your%20business.
2	https://business.adobe.com/blog/basics/social-media-advertising
3	https://in.search.yahoo.com/search;_ylt=AwrPo8tWR2pnKgIA.iq7HAX.;_ylc=Advanced+Techniques+and+Trends&fr=mcafee&type=E210IN826G0&fr2=sb-top

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
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	VALUATION OF GOODWILL & SHARES	20
	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.	

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	15
	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.	

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	ELECTRONIC FUND TRANSFER National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Aadhar Based Fund Transfer. Safety and Security in Digital Banking.	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://techbullion.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

THIRD YEAR: SEMESTER V

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC51	COST ACCOUNTING - I	CORE	3	1	1	0	4	5	25	75	100
Learning Objectives											
LO1	To understand the nature and scope of cost accounting and preparation of cost sheet and tenders.										
LO2	To learn the procedures involved in material purchase and control.										
LO3	To understand the methods of pricing of material issues.										
LO4	To study the techniques of labour cost control.										
LO5	To understand the distribution of overheads.										
Unit	Content										Hours
1	NATURE AND SCOPE OF COST ACCOUNTING Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Installation of Costing System - Profit Centre & Cost Centre - Types of Costing and Cost - Classification - Cost Sheet and Tenders										13
2	MATERIAL PURCHASE AND CONTROL Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.										15
3	METHODS OF PRICING OF MATERIAL ISSUES Cost Price Methods: FIFO, LIFO, HIFO Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods.										17
4	LABOUR COST CONTROL Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.										15
5	OVERHEADS Classification of Overhead Costs -Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.										15
TOTAL											75

Theory 20% Problem 80%

CO	Course Outcomes
	The students can able to
CO1	Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
CO2	Learn the preparation of Material Purchase and Control.
CO3	Impart knowledge about Methods of pricing of Material Issues.
CO4	Study about preparation of Labour Cost Control.
CO5	Gain knowledge about Distribution of Overheads.
Textbooks:	
1	Cost Accounting. T.S Reddy & A Moorthy, Margham Publications, 6 th Edition, 2025.
2	Cost Accounting, S.P. Jain and K.L Narang. Kalyani Publishers, New Delhi. Edition 1 st January 2024
Reference Books:	
1	Cost Accounting. A. Murthy and S. Gurusamy, Vijay Nicole Imprints Private Ltd., Chennai. 2 nd edition, Reprint 2024.
2	Principles of Cost Accounting, S.N.Maheswari, Sultan Chand & sons, New Delhi, 4th Revised Edition (2023)
Web resources:	
1	P8_0904_2026.pdf
2	Unit-1.pdf
3	P8_160824.pdf
4	Cost Accounting.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

THIRD YEAR - SEMESTER V

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC52	INCOME TAX LAW AND PRACTICE – I	CO RE	3	1	1	0	4	5	25	75	100
Learning Objectives											
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.										
LO2	To compute the residential status of an assessee and the incidence of tax.										
LO3	To compute income under the head salaries.										
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.										
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowance										
Unit	Content										Hours
1	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.										15
2	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax										15
3	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income										15
4	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property										13
5	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.										17
TOTAL										75	

Theory 20% Problem 80%

CO	Course Outcomes
	The students can able to
CO1	Demonstrate the basic concepts and definitions under the Income Tax Act.
CO2	Assess the residential status of an assessee & the incidence of tax.
CO3	Compute income of an individual under the head salaries.
CO4	Compute income from house property.
CO5	Evaluate income from a business & Profession.
Textbooks:	
1	V. P. Gaur, K. L. Narang, Puja Gaur & Rajeev Puri – <i>Income Tax Law and Practice</i> – Latest Edition (A.Y. 2026–27) , Kalyani Publishers, New Delhi.
2	Dinkar Pagare – <i>Income Tax Law and Practice</i> – Latest Edition (A.Y. 2026–27) , Sultan Chand & Sons, New Delhi.
3	T. S. Reddy & Y. Hari Prasad Reddy – <i>Income Tax Law and Practice</i> – Latest Edition (A.Y. 2026–27) , Margham Publications, Chennai.
4	H. C. Mehrotra & S. P. Goyal – <i>Income Tax Law and Accounts</i> – Latest Edition (A.Y. 2026–27) , Sahitya Bhavan Publications, Agra.
Reference Books:	
1	Dr. T. Srinivasan, <i>Income Tax Law & Practice</i> , Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, <i>Income Tax Law and Practice</i> , Vishwa Prakashan. New Delhi.
3	Vinod K. Singhania, <i>Students Guide to Income Tax.</i> , U.K. Bharghava Taxman.
Web resources:	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

Mapping with Programme Outcomes

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

3– Strong,2-Medium, 1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	3
CO2	2	3	3
CO3	3	3	3
CO4	2	3	3
CO5	3	3	3
Total	13	14	15
Average	2.6	2.8	3

3– Strong,2-Medium, 1-Low

THIRD YEAR - SEMESTER V

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC53	MANAGEMENT ACCOUNTING	CORE	2	1	1	0	4	4	25	75	100
Learning Objectives											
LO1	To understand basics Management Accounting and aspects of financial statement Analysis.										
LO2	To Learn the calculation of Ratio Analysis.										
LO3	To familiarize with fund flow and cash flow analysis										
LO4	To enable students to understand the concept, objectives and preparation of various budgets and the benefits of budgeting.										
LO5	To gain insights in to marginal costing & its applications.										
Unit	Content										Hours
1	INTRODUCTION TO MANAGEMENT ACCOUNTING Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements–Common Size Statement–Trend Analysis.										12
2	RATIO ANALYSIS Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios–Leverage Ratios- Preparation of Financial Statements from Ratios.										12
3	FUNDS FLOW & CASH FLOW ANALYSIS Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds-Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS3–Cash Flow from Operating, Financing and Investing activities										12
4	BUDGET AND BUDGETARY CONTROL Meaning–Preparation of Various Budgets – Cash Budget- Flexible Budget– Purchase & Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits										12
5	MARGINAL COSTING Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis Application of Marginal Costing										12
TOTAL										60	

Theory 20%: Problem 80%

CO	Course Outcomes
	The students can able to
CO1	Remember and recall basics in management accounting & Financial Statement analysis.
CO2	Prepare ratios for various management decisions.
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Prepare various Budget & Understand Budgetary control.
CO5	Formulate criteria for decision making using principles of marginal costing.
Textbooks:	
1	Jain, S.P. & Narang, K.L. – Cost and Management Accounting, Latest Revised Edition (2022/2023), Kalyani Publishers, New Delhi.
2	Maheshwari, S.N. – Cost and Management Accounting, Latest Revised Edition (2021/2022), Sultan Chand & Sons, New Delhi.
3	Sharma & Gupta, Shashi K. – Management Accounting, Latest Edition (2022/2023), Kalyani Publishers, New Delhi/Chennai.
4	Mervin, Jenitra L. & Cecil, Daslton L. – Management Accounting, Latest Edition (2021/2022), Lerantec Press, Chennai.
5	Reddy, T.S. & Hari Prasad Reddy, Y. – Management Accounting, Latest Edition (2023), Margham Publications, Chennai.
Reference Books:	
1	Leslie Chadwick – <i>The Essence of Management Accounting – 1993 Edition</i> , Financial Times Publications, England.
2	Charles T. Horngren & Gary L. Sundem – <i>Introduction to Management Accounting – 2014 Edition</i> , Pearson, Chennai.
3	A. Murthy & S. Gurusamy – <i>Management Accounting: Theory & Practice – 2018 Edition</i> , Vijay Nicole Imprints Pvt. Ltd., Chennai.
4	Don R. Hansen & Maryanne M. Mowen – <i>Cost Management: Accounting and Control – 2009 Edition</i> , South-Western College, India.
5	N. P. Srinivasan – <i>Management Accounting – 2012 Edition</i> , New Age Publishers, Chennai.
Web resources:	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

Mapping with Programme Outcomes

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

3– Strong,2-Medium, 1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	3
CO2	2	3	3
CO3	3	3	3
CO4	2	3	3
CO5	3	3	3
Total	13	14	15
Average	2.6	2.8	3

3 rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC54	BUSINESS LAW	Core	3	1	0	0	4	4	25	75	100
Learning Objectives											
LO1	To know the concept of contract, classification & its essentials										
LO2	To gain knowledge on performance contracts										
LO3	To be acquainted with the rules of Indemnity and Guarantee										
LO4	To make aware of the essentials of Bailment and pledge										
LO5	To understand the provisions relating to sale of goods Act 1930.										
Unit	Content										Hours
1	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration - Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract										12
2	Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance - Remedies for Breach of contract - Termination and Discharge of Contract.										12
3	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety										12
4	Bailment and Pledge Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.										12
5	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Rights and duties of buyer - Rights of an Unpaid Seller										12
Total										60	

Theory100%

Course Outcomes	
CO	The students can able to
CO1	Analyze the meaning of contract & its essentials.
CO2	Acquire knowledge towards performance of contract.
CO3	Outline the contract of indemnity and guarantee
CO4	Familiar with the provision relating to Bailment and Pledge
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks:	
1	Kapoor, N.D. – Business Laws, Latest Revised Edition (2022/2023), Sultan Chand & Sons, New Delhi.
2	Pillai, R.S.N. & Bhagavathi – Business Law, Latest Edition (2021/2022), S. Chand Publishing, New Delhi.
3	Kuchhal, M.C. & Kuchhal, Vivek – Business Law, Latest Edition (2022/2023), S. Chand Publishing, New Delhi.
4	Dhandapani, M.V. – Business Laws, Latest Edition (2021/2022), Sultan Chand & Sons, New Delhi.
5	Arora, Sushma – Business Law, Latest Edition (2023), Taxmann Publications, New Delhi.
Reference Books:	
1	Preethi Agarwal – <i>Business Law – 2023 Edition</i> , CA Foundation Study Material, Chennai.
2	Saravanavel, Sumathi & Anu – <i>Business Law – 2022 Edition</i> , Himalaya Publications, Mumbai.
3	Kavya & Vidhyasagar – <i>Business Law – 2021 Edition</i> , Nithya Publication, New Delhi.
4	D. Geet – <i>Business Law – 2022 Edition</i> , Nirali Prakashan, Pune.
5	M. R. Sreenivasan – <i>Business Laws – 2020 Edition</i> , Margham Publications, Chennai.
Web resources:	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	2	3	3	2	2	2	2
CO3	3	2	2	3	2	2	2	2
CO4	3	2	3	3	2	2	2	2
CO5	3	2	3	3	2	2	2	2
Total	15	10	13	15	10	10	10	10
Average	3	2	2.6	3	2	2	2	2

3– Strong,2-Medium, 1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	2	2
CO2	2	2	2
CO3	2	2	2
CO4	2	2	2
CO5	2	2	2
Total	10	10	10
Average	2	2	2

3– Strong,2-Medium, 1-Low

3rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE51P	INFORMATION TECHNOLOGY IN BUSINESS PRACTICAL	PRACTICAL	1	0	3	0	3	4	25	75	100
Learning Objectives											
LO1	Understand basic IT concepts and perform simple computer operations.										
LO2	Learn office tools for documentation and data handling.										
LO3	Understand database and internet usage in business.										
LO4	Understand digital business processes and transactions.										
LO5	Understand IT security and safe digital practices.										
Unit	Content										Hours
1	Fundamentals of IT in Business Introduction to IT: Meaning, scope and importance - Role of IT in modern business - Components of IT - Basics of computer operations - File and folder management - MS Word: Creating business documents (letters, reports)										12
2	Office Automation Tools: Concept of office automation - Applications of Word, Excel and PowerPoint in business - MS Word: Formatting, tables, mail merge - MS Excel: Data entry formulas, charts - MS PowerPoint: Creating presentations										12
3	Database and Internet Applications: Basics of database and DBMS - Internet and its applications in business - MS Access / simple DB creation - Creating tables, queries, forms - Internet usage: Email creation, online search, Google tools										12
4	E-Business Applications: Introduction to E-Commerce and E-Business - Digital payments and online transactions - Demo of online shopping platforms - Digital payment methods (UPI net banking simulation) - Creating simple business forms using Google Forms										12
5	IT Security and Advanced Tools: Basics of cyber security - Data protection and ethical issues - Antivirus usage and data backup - Cloud tools (Google Drive, Docs, Sheets) - Basic collaboration tools										12
Total Hours										60	
Theory 25% Practical 75%											

CO	Course Outcomes
	The students can able to
CO1	Develop foundational IT skills for business applications.
CO2	Apply office automation tools in business communication and reporting.
CO3	Utilize digital tools for data management and communication.
CO4	Apply e-business tools in real-world business scenarios.
CO5	Practice secure and ethical use of IT in business.
Textbooks:	
1	V. Rajaraman – Fundamentals of Computers – PHI Learning
2	Sanjay Saxena – MS Office 2019 – Vikas Publishing
3	James A. O’Brien & George Marakas – Management Information Systems – McGraw Hill
4	Kenneth C. Laudon & Jane P. Laudon – Management Information Systems – Pearson Education
Reference Books:	
1	Information Technology in Business by Amir Manzoor – Covers fundamentals, software applications, and IT usage in business environments
2	Information Technology for Business by V.R. Palanivelu – Explains IT concepts, decision-making, DBMS, and internet applications in business
3	Essentials of Management Information Systems by Kenneth C. Laudon – Widely used for understanding IT and management integration
4	Information Technology and its Applications in Business by Reema Thareja – Simple and student-friendly book covering IT tools and business uses
Web Resources:	
1	Ministry of Electronics and Information Technology – Policies, digital initiatives, and IT updates
2	Bloomberg – IT business news and company analysis
3	Microsoft Learn – Free courses on business software and IT tools

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	15	12	13	10	13	10	13	13
Average	3	2.2	2.6	2	2.6	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	3
CO3	3	2	2
CO4	3	2	2
CO5	3	2	3
Total	15	10	12
Average	3	2	2.2

3 – Strong, 2- Medium, 1- Low

3rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE52	SERVICES MARKETING	ELECTIVE	3	1	0	0	3	4	25	75	100
Learning Objectives											
LO1	To know the services marketing concept, its evolution and growth.										
LO2	To understand Marketing Mix in service marketing and its effective management.										
LO3	To understand the positioning of services and service marketing triangle.										
LO4	To emphasize the distinctive aspects of Services Marketing services.										
LO5	To Visualize Service Marketing Strategies in different sector.										
Unit	Content										Hours
I	Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services										12
II	Marketing Mix in Service Marketing: The Seven P’s, Product Decision, Pricing, Strategies and Tactics, Place, Promotion of Service - Additional dimension in Services Marketing – People, Physical Evidence and Process										12
III	Positioning of services – Designing service delivery System – Pricing of services objectives – Servqual models –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle.										12
IV	Managing service operations- Participants in services- Employees and Customer’s role in service delivery- Mass production and delivery, Importance of quality in services - Delivering Quality Service.										12
V	Service Marketing Strategies for health – Hospitality – Tourism – Financial Information technique Services – Applying technology to service settings – e services.										12
TOTAL HOURS										60	
Theory 100%											

CO	Course Outcomes
	The students can able to
CO1	Understand the Concept of Services and challenges in service marketing
CO2	Understand and effectively manage the marketing mix in service marketing.
CO3	Examine the positioning of services and service marketing triangle.
CO4	Analyse the role and relevance of Quality in Services
CO5	Relevance of service marketing in various industry.
Textbooks:	
1	S.M. Jha, Services marketing, Himalaya Publishers, India
2	Baron, Services Marketing, Second Edition. Palgrave Macmillan
Reference Books:	
1	Lovelock, C. & Wirtz, J. (2022). <i>Services Marketing: People, Technology, Strategy</i> , 9th Ed., World Scientific.
2	Zeithaml, V.A., Bitner, M.J. & Gremler, D.D. (Latest Ed.). <i>Services Marketing: Integrating Customer Focus Across the Firm</i> , McGraw Hill.
3	Rao, K.R.M. (2024). <i>Service Marketing</i> , 2nd Ed., Pearson India.
4	Hoffman, K.D. & Bateson, J.E.G. <i>Services Marketing: Concepts, Strategies & Cases</i> .
5.	Baron, S. & Harris, K. <i>Services Marketing: Text and Cases</i> , Springer.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources:	
1	https://onlinecourses.nptel.ac.in – Services Marketing Courses
2	https://nptel.ac.in – NPTEL Learning Portal
3	https://swayam.gov.in – SWAYAM Online Courses

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	2	3	2	3	3
CO2	3	2	2	3	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3
Total	15	13	13	12	13	10	13	13
Average	3	2.6	2.6	2.4	2.6	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE53	PRACTICAL AUDITING	Elective	3	1	0	0	3	4	25	75	100
Learning Objectives											
LO1	To make the students to understand the concept of Audit and its Classification										
LO2	To enable the students to gain knowledge of Audit Programme and Internal control.										
LO3	To make the students to understand the Vouching & Verification										
LO4	To make the students to understand about company auditors										
LO5	To make the students to prepare the auditor's report										
Unit	Content										Hours
1	INTRODUCTION Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and auditing, Auditing and Investigation - Objectives of auditing - Limitations of audit -Advantages of audit - classification of audit.										12
2	AUDIT PROGRAMME AND INTERNAL CONTROL Meaning and definition of audit program - Advantage and disadvantage - audit file audit note book, audit working papers - purposes and importance of working papers - Internal check -meaning, objectives of Internal check - features of good Internal check system - Internal Control -meaning, objectives and features of good Internal control.										12
3	VOUCHING Vouching - meaning of vouching - Importance - objects - Vouching of cash transactions -Verification of assets and liabilities - meaning of verification - objectives - Distinction between vouching and verification - distinction between Valuation and Verification.										12
4	COMPANY AUDITORS Company auditors –Necessity of company Audit - Qualification and Disqualification of an auditor - Appointment and Removal of an auditor – Remuneration - Powers and Duties of auditors - Liabilities of an auditor										12
5	AUDITOR'S REPORT Auditor's Report –Preparation and presentation - Importance of auditor's report - contents of audit report - Kinds of reports - E Audit Tools.										12
TOTAL										60	

Theory 100%

CO	Course Outcomes
	The students can able to
CO1	Understand the concept of audit and its classifications.
CO2	Understand & gain the knowledge of Audit Programme and Internal control.
CO3	Analyse Vouching & Verification
CO4	Understand the knowledge of company auditors and their powers & duties
CO5	Prepare the Audit report
Textbooks:	
1	<i>Auditing</i> – D. P. Jain, Konark Publishers Pvt. Ltd. – Latest edition: 2019
2	<i>Auditing: Principles and Practice</i> – Ravinder Kumar & Virender Sharma, Eastern Economy Edition – Latest edition: 2018
Reference Books:	
1	B. N. Tandon – <i>A Handbook of Practical Auditing</i> – Latest Edition (2024) , S. Chand Publishing, New Delhi.
2	Kamal Gupta – <i>Contemporary Auditing</i> – Latest Revised Edition (2008 Reprint) , Tata McGraw Hill, New Delhi.
3	Dinkar Pagare – <i>Principles and Practice of Auditing / Practical Auditing</i> – Latest Revised Edition (2020) , Sultan Chand & Sons, New Delhi.
4	K. Sundar & K. Paari – <i>Practical Auditing</i> – Latest Edition , Vijay Nicole Imprints Pvt. Ltd., Chennai.
Web resources:	
1	http://www.osbornebooksshop.co.uk/p/auditing_tutorial
2	www.mu.ac.in
3	www.learnthat.com

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	2	3	2	3	3
CO2	3	2	2	3	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3
Total	15	13	13	12	13	10	13	13
Average	3	2.6	2.6	2.4	2.6	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

3rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE54	HUMAN RESOURCE MANAGEMENT	ELECTIVE	3	1	0	0	3	4	25	75	100
Learning Objectives											
LO1	To explore to the aspects relating of Human resource management										
LO2	To equip with the various processes of Recruitment and Selection										
LO3	To be acquainted with Training methods and the concept of Performance Appraisal										
LO4	To learn about Industrial Relations										
LO5	To assimilate knowledge on employee welfare.										
Unit	Content										Hours
1	INTRODUCTION TO HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance Factors Affecting HRP, Process Involved in Human Resource Planning - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.										12
2	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – source of recruitment – Selection Process – Curriculum Vitae –Test - types– Kinds of employment interview – Medical Screening –Appointment Order.										12
3	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal –Transfer – Promotion and termination of services – Career Development.										12
4	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions - Workers’ participation in management – Types and effectiveness.										12
5	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits - Remuneration –Components of remuneration – Incentives – Benefits										12
Total Hours										60	

Theory 100%

CO	Course Outcomes
	The students can able to
CO1	Examine the role of HRM in the new age organization and plan man power requirements and implement techniques of job design.
CO2	Formulate action plans for employee Recruitment and Selection.
CO3	Choose appropriate methods of Training
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.
CO5	Formulate strategies for employee welfare.
Textbooks:	
1	Ashwathappa, K. – Human Resource Management, 9th Edition (2022), McGraw Hill Education, Noida.
2	Mamoria, C.B. & Gaonkar, S.V. – Personnel Management, Latest Revised Edition (2021/2022), Himalaya Publishing House, Mumbai.
3	Lalla, Sunil & Shukla, Neha – Human Resource Management, Latest Edition (2022/2023), Nirali Prakashan, Pune.
4	Subba Rao, P. – Personnel and Human Resource Management, Latest Revised Edition (2021/2022), Himalaya Publishing House, Mumbai.
Reference Books:	
1	L. M. Prasad – <i>Human Resource Management – 2019 Edition</i> , Sultan Chand & Sons, New Delhi.
2	David A. DeCenzo & Stephen P. Robbins – <i>Human Resource Management – 2017 Edition</i> , Wiley India.
3	K. Sundar & J. Srinivasan – <i>Human Resource Development – 2018 Edition</i> , Margham Publications, Chennai.
4	K. Sundar & J. Srinivasan – <i>Human Resource Management – Vijay Nicloe imprints Pvt.</i> , Chennai 02.
Web Resources:	
1	HRM Concepts & Notes (Geek tonight)
2	HRM Introduction Module (Research Gate PDF)
3	Advances in Strategic Human Resource Management (HRM)
4	HRM for Non-HR Managers (SWAYAM)
5	https://nptel.ac.in

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	15	12	13	10	13	10	13	13
Average	3	2.2	2.6	2	2.6	2	2.6	2.6

3– Strong,2-Medium,1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	3
CO3	3	2	2
CO4	3	2	2
CO5	3	2	3
Total	15	10	12
Average	3	2	2.2

3– Strong,2-Medium,1-Low

3rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UAEC51	GENDER EQUALITY AND SOCIAL INCLUSION	AEC	1	1	-	-	2	2	25	75	100
Learning Objectives											
LO1	To understand the introduction to Gender and Social Inclusion										
LO2	To acquire knowledge on Gender inequality in society										
LO3	To equip Social Exclusion and Marginalized Group										
LO4	To understand Legal Frameworks and Policies										
LO5	To assimilate knowledge about Strategies for Promoting Equality and Inclusion										
UNIT	Content									Hours	
1	Introduction to Gender and Social Inclusion: Concepts Gender-Gender roles, stereotypes, and socialization -Meaning and importance of social inclusion- Intersectionality (gender, caste, class, disability, etc.) - Historical perspectives on gender inequality.									6	
2	Gender Inequality in Society: Forms of gender discrimination (education, health, employment) - Gender-based violence and its types - Wage gap and economic inequality - Representation of gender in media and culture - Case studies on gender inequality (local and global).									6	
3	Social Exclusion and Marginalized Groups: Understanding social exclusion - Marginalized communities (women, LGBTQ+ individuals, persons with disabilities, minorities) - Barriers to inclusion (social, economic, political) - Role of culture, tradition, and norms in exclusion - Impact of exclusion on development.									6	
4	Legal Frameworks and Policies: National and international laws promoting gender equality - Human rights perspective on inclusion - Government policies and welfare programs - Role of institutions (NGOs, UN, civil society).									6	
5	Strategies for Promoting Equality and Inclusion: Gender mainstreaming and inclusive development - Education and awareness programs - Role of media and technology - Empowerment approaches (economic, social, political) - Community participation and leadership - Measuring progress (indicators like SDGs)									6	
Total									30		

Course Outcomes	
Students can able to	
CO1	Understand the introduction to Gender and Social Inclusion
CO2	Acquire knowledge on Gender inequality in society
CO3	Equip the knowledge on Social Exclusion and Marginalized Group
CO4	Understand Legal Frameworks and Policies towards gender Equality
CO5	Gain knowledge about Strategies for Promoting Equality
Textbooks	
1	Khushbu Rupani & Neeta Manwani, 2020, Gender Equality, Writers Platform.
2	Dr. Kuldeep Singh, 2024, ‘ Gender Equality and Women Empowerment : Vision And Contribution of Babasaheb Dr. B.R. Ambedkar’, Kindle Edition,
3	Development as Freedom, Amartya Sen, Publisher: Oxford University Press (1999)
Reference Books	
1	Gender Trouble: Feminism and the Subversion of Identity, 2nd Edition (1999 revised edition),
2	David E. Newton, Gender Inequality: A Reference Handbook, Bloomsbury Academic, 2019.
3	Dr. Gurusamy .S (2018) Financial Markets and Institutions,’ McGraw Hill Education India.
Web Resources	
1	GESI-Traning-Module.pdf
2	Gender, Equality and Social Inclusion WV.pdf
3	integrity-action-gesi-strategy-version-2.pdf
4	Major Marginalized Groups: A Closer Look - Urban Studies
5	UNOPS GESI Mainstreaming in Projects Strategy (Final)

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	3	2	3	2	3	3
CO2	2	2	2	2	2	2	2	2
CO3	2	3	3	2	3	2	3	3
CO4	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	11	12	13	10	13	10	13	13
Average	2.2	2.4	2.6	2.0	2.6	2.0	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Outcomes and Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	2	2
CO2	2	2	2
CO3	2	2	2
CO4	3	2	2
CO5	3	2	2
Total	12	10	10
Average	2.4	2.0	2.0

3 – Strong, 2- Medium, 1- Low

3rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOIK51	INDIAN KNOWLEDGE SYSTEMS IN COMMERCE AND MANAGEMENT	IKS	1	1	-	-	-	2	25	75	100
Learning Objectives											
LO1	To introduce the foundations of Indian Knowledge Systems (IKS) in the context of commerce and management.										
LO2	To understand ancient Indian economic thought, trade, and financial systems.										
LO3	To analyze ethical, sustainable, and value-based management principles rooted in Indian traditions.										
LO4	To relate traditional practices with contemporary business and corporate strategies.										
LO5	To promote holistic, socially responsible, and indigenous perspectives in management education.										
UNIT	Content										Hours
1	Foundations of Indian Knowledge Systems Meaning, scope, and significance of Indian Knowledge Systems (IKS) - Nature of Indian knowledge: holistic, interdisciplinary, and experiential - Key philosophical concepts: Dharma, Artha, Karma, and Purusharthas - Knowledge traditions: Vedas, Upanishads, and Arthashastra - Indian worldview in decision-making: <i>Vasudhaiva Kutumbakam</i> (global welfare orientation) - <i>Sarva Loka Hitam</i> (universal stakeholder welfare).										6
2	Indian Economic Thought and Indigenous Trade Systems Economic ideas in Kautilya's Arthashastra - Ancient taxation, public finance, and state economy - Trade and commerce in ancient India - Guild system (<i>Shreni</i>) and its organizational structure - Indigenous markets and historical trade routes - Traditional business practices: Bahi-Khata accounting system - Hundi (indigenous credit instruments) - Role of temples and institutions in economic administration.										6
3	Indian Management Thought and Leadership Practices Principles of management in classical Indian texts - Leadership insights from epics: Ramayana and Mahabharata - Teachings of the Bhagavad Gita in management: Decision-making and ethical responsibility - <i>Nishkama Karma</i> (selfless action): Dharma-based leadership and governance - Chanakya's administrative and strategic principles - Emotional intelligence in Indian psychology: Triguna theory.										6
4	Ethics, Sustainability, and Corporate Responsibility Ethical foundations in Indian business traditions - Concept of Dharma in corporate governance - Stakeholder approach vs shareholder approach - Sustainability in Indian thought and cultural practices - Gandhian principle of Trusteeship (Mahatma Gandhi) - Environmental harmony and ecological balance in Indian culture - Corporate Social Responsibility (CSR) from an Indian perspective.										6
5	Contemporary Relevance and Business Applications Relevance of IKS in modern commerce and management education - Comparison: Traditional vs modern business systems - Indian perspectives on entrepreneurship and innovation - Family business management in India - Financial discipline and wealth management practices - Digital transformation and preservation of indigenous knowledge systems.										6
Total										30	

Course Outcomes	
Students can able to	
CO1	Explain key concepts of Indian Knowledge Systems in business context
CO2	Apply ancient Indian economic and ethical principles to modern commerce
CO3	Compare traditional and contemporary management practices
CO4	Evaluate sustainability and stakeholder-based approaches
CO5	Develop value-based decision-making skills
Textbooks	
1	Vishal Verma, Dr. Prashant Singh, Dr. Rishi Kant, Dr. Akriti Jaiswal, Dr. Jaya Tripathi Publisher: R.P. Publications
2	Introduction to Indian Knowledge System – Concepts and Applications Authors: B. Mahadevan, Vinayak Rajat Bhat, Pavana R.N. Publisher: PHI Learning
3	Indian Knowledge Systems (2 Volumes Set) Editors: Kapil Kapoor & Avadhesh Kumar Singh Publisher: D.K. Printworld
4	Indian Knowledge Systems in Commerce, Finance, and Accounting: IKS-II Author: Dr. Shaikh Taufiq Khalil
Reference Books	
1	Kautilya – Arthashastra
2	Bhagavad Gita
3	IKS Course Material – IKS Division India
4	R.N. Iyengar – Indian Knowledge Systems
5	Selected research papers on Indian management thought
Web Resources	
1	https://iks.aicte-india.org/?utm_source=chatgpt.com
2	https://cbc.gov.in/indian-knowledge-system?utm_source=chatgpt.com
3	https://rjwave.org/jaafir/viewpaperforall.php?paper=JAAFR2504019&utm_source=chatgpt.com
4	https://journal.ijerm.co.in/index.php/ijerm/article/view/2851?utm_source=chatgpt.com
5	https://acc.ac.in/indian-knowledge-system-iks/?utm_source=chatgpt.com

Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	2	2	3	2	3	2	3	3
CO2	2	2	2	2	2	2	2	2
CO3	2	3	3	2	3	2	3	3
CO4	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	11	12	13	10	13	10	13	13
Average	2.2	2.4	2.6	2.0	2.6	2.0	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Outcomes and Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	2	2
CO2	2	2	2
CO3	2	2	2
CO4	3	2	2
CO5	3	2	2
Total	12	10	10
Average	2.4	2.0	2.0

3 – Strong, 2- Medium, 1- Low

3rd YEAR: SIXTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC61	COST ACCOUNTING-II	CORE	3	1	1	0	4	5	25	75	100
Learning Objectives											
LO1	To know the concepts of contract costing, Job and Batch Costing.										
LO2	To be familiar with the concept of process costing										
LO3	To learn about operation costing.										
LO4	To gain insights into standard costing.										
LO5	To know the preparation of Reconciliation Statement.										
Unit	Content										Hours
1	Contract Costing, Job & Batch Casting. Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c - Job Cost Sheet & Batch Costing.										15
2	Process Costing Process Costing -Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.										15
3	Operation Costing Operation Costing-Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.										15
4	Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, and Sales Variances – Calculation of Variances.										13
5	Reconciliation of cost and Financial Accounts Meaning - Reasons for the Difference – Importance - Methods – Problems – Reconciliation required – profit loss account – cost sheet and reconciliation required.										17
Total										75	

Theory 20% Problem 80%

CO	Course Outcomes
	The students can able to
CO1	Understand the concepts of contract costing.
CO2	Prepare the process costing
CO3	Understand to learn about operation costing.
CO4	Gain insights into standard costing and Variance Analysis
CO5	Prepare of Reconciliation Statement.
Textbooks:	
1	Cost Accounting. T.S Reddy & A Moorthy, Margham Publications, 6 th Edition, 2025
2	Cost Accounting, S.P. Jain and K.L Narang. Kalyani Publishers, New Delhi. Edition 1 st January 2024
Reference Books:	
1	Cost Accounting. A. Murthy and S. Gurusamy, Vijay Nicole Imprints Private Ltd., Chennai. 2 nd edition, Reprint 2024.
2	Principles of Cost Accounting, S.N.Maheswari, Sultan Chand & sons, New Delhi, 4th Revised Edition (2023)
Web resources:	
1	P8_0904_2026.pdf
2	Costing Methods: Job, Batch, Contract PDF Cost Of Goods Sold Expense
3	Job_Batch_Costing.pdf
4	Unit-15.pdf
5	standard-Costing-Variance-Analysis.pdf
6	Unit-19.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

3rd YEAR: SIXTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOC62	INCOME TAX LAW AND PRACTICE II	CORE	3	1	1	-	4	5	25	75	100
Learning Objectives											
LO1	To understand provisions relating to capital gains										
LO2	To know the provisions for computation of income from other sources.										
LO3	To familiarize conditions relating to set off and carry forward of losses and deductions from Gross Total Income.										
LO4	To learn about assessment of individuals based on old and new tax regime.										
LO5	To aware about Income Tax authorities & To gain knowledge about assessment procedures.										
Unit	Content										Hours
1	CAPITAL GAINS Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.										15
2	INCOME FROM OTHER SOURCES & CLUBBING OF INCOME Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept										15
3	SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80GGC, 80P, 80QQB, 80RRB, 80TTA, 80TTB and 80U										15
4	COMPUTATION OF TOTAL INCOME – INDIVIDUAL Computation of Total Income - Tax Liability of an Individual (Old regime vs new regime)										17
5	INCOME TAX AUTHORITIES Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).										13
TOTAL										75	
Theory 20% and Problems 80%											

CO	Course Outcomes
	The students will able to
CO1	Remember and recall provisions on capital gains and computation of Capital Gain.
CO2	Apply the knowledge about income from other sources
CO3	Analyse the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Gain knowledge towards Income Tax authorities & Apply procedures learnt about assessment procedures.
Textbooks:	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri (2026) - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy (2026) - Income Tax Law and Practice, Margham Publications, Chennai.
3	T. Srinivasan (2026) – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
Reference Books:	
1	Hariharan N (2026) - Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Dr. Vinod K Singhania, Dr. Monica Singhania (2026) - Taxmann's Students' Guide to Income Tax, New Delhi.
3	Mehrotra H.C, Dr.Goyal S.P (2026) - Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra
4	Dinkar Pagare (2026) - Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
5	Bhagwati Prasad (2026) - Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
Web Resources:	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://cleartax.in/s/section-64-clubbing-income
3	https://cleartax.in/s/set-off-carry-forward-losses
4	https://cleartax.in/paytax/taxcalculator
5	https://cleartax.in/s/notice-section-148-income-tax-act

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	15	12	13	10	13	10	13	13
Average	3	2.2	2.6	2	2.6	2	2.6	2.6

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	3
CO3	3	2	2
CO4	3	2	2
CO5	3	2	3
Total	15	10	12
Average	3	2	2.2

3 – Strong, 2- Medium, 1- Low

3rd YEAR: SIXTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE61	FINANCIAL MANAGEMENT	ELECTIVE	3	1	1	0	3	5	25	75	100
Learning Objectives											
LO1	To introduce the concept of financial management.										
LO2	To learn the capital structure theories, calculation of cost of capital & cost of debt.										
LO3	To gain knowledge about techniques in capital budgeting										
LO4	To learn about dividend payment models.										
LO5	To understand the needs and calculation of working capital in an organization.										
Unit	Content										Hours
1	INTRODUCTION Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return –Components of Financial Management.										15
2	FINANCIAL DECISION Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital -Methods - Cost of Equity Capital – Cost of Preference Capital– Cost of Debt – Cost of Retained Earnings – Weighted Average (or)Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage										15
3	INVESTMENT DECISION Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods - Net Present Value (NPV) –Internal Rate of Return – Profitability Index.										15
4	DIVIDEND DECISION Meaning – Dividend Policies – Factors Affecting Dividend Payment –Provisions on Dividend Payment in Company Law – Dividend Models -Walter’s Model - Gordon’s Model – M&M Model.										15
5	WORKING CAPITAL DECISION Working Capital - Meaning and Importance – Classification – Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital.										15
TOTAL										75	
Problem – 80% Theory 20%											

CO	Course Outcomes
	The students can able to
CO1	Recall the concepts in financial management.
CO2	Apply the various capital structure theories.
CO3	Apply capital budgeting techniques to evaluate investment proposals.
CO4	Determine dividend pay-outs.
CO5	Estimate the working capital of an organization.
Textbooks:	
1	Sharma, R.K. & Gupta, Shashi K. – Financial Management, Latest Revised Edition (2022/2023), Kalyani Publishers, New Delhi.
2	Khan, M.Y. & Jain, P.K. – Financial Management, 8th Edition (2021), McGraw Hill Education, Noida.
3	Pandey, I.M. – Financial Management, 11th Edition (2019), Vikas Publishing House, Noida.
4	Maheshwari, S.N. – Elements of Financial Management, Latest Revised Edition (2021/2022), Sultan Chand & Sons, New Delhi.
5	Kulkarni & Sathya Prasad – Financial Management, Latest Edition (2022/2023), Himalaya Publishing House, Mumbai.
Reference Books:	
1	J. Srinivasan & P. Periyasamy – <i>Financial Management – 2017 Edition</i> , Vijay Nicole Imprints Pvt. Ltd., Chennai.
2	A. Murthy – <i>Financial Management – 2018 Edition</i> , Margham Publications, Chennai.
3	Prasanna Chandra – <i>Financial Management – 2019 Edition</i> , Tata McGraw Hill, New Delhi.s
Web Resources:	
1	https://efinancemanagement.com/financial-management/types-of-financialdecisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	3	3	2	3
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	3	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	15	12	13	10	15	10	13	13
Average	3	2.2	2.6	2	3	2	2.6	2.6

3– Strong,2-Medium,1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	3
CO3	3	2	2
CO4	3	2	2
CO5	3	2	2
Total	3	2	2
Average	15	10	11

3– Strong,2-Medium,1-Low

3rd YEAR: SIXTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE62	FINANCIAL SERVICES	Elective	3	1	1	0	3	5	25	75	100
Learning Objectives											
LO1	To impart knowledge on the role and function of the Indian financial system.										
LO2	To enrich their knowledge on key areas relating to management of financial products and services										
LO3	To familiarize students about Venture Capital, Leasing & Mutual Fund.										
LO4	To make them understand the Credit Rating system.										
LO5	To understand the concept of Factoring & Forfeiting.										
Unit	Content										Hours
1	Introduction to Financial System Financial System: Meaning and Significance- Functions of the financial system -Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges– Listing – Formalities – Financial Services Sector Problems and Reforms.										15
2	Introduction to Financial Services & Merchant Banking: Concept, Objectives – Function - Characteristics- Nature and Scope of Financial Services - Concept - Growth of Financial Services in India– Regulatory Frame Work of Financial Services – Merchant Banking – Origin- Definition – Categories – Objective- Importance - Functions. Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.										15
3	Venture Capital, Leasing and Mutual Fund Venture Capital – Origin and Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital. Leasing – Types of Leases – Merits and Demerits – Difference between Lease Financing and Hire Purchase Financing- Evaluation of Leasing Option Vs. Borrowing. Mutual Fund – Meaning, Objectives, Functions Classifications, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL.										15

4	Credit Rating Credit Rating – Meaning - Definition – Benefits - Functions- Credit Rating Agencies in India– Debt Rating System of CRISIL, ICRA and CARE and Credit Rating Symbols - Credit Rating Process.	15
5	Factoring & Forfeiting: Meaning and features of factoring – Types of factoring – Functions - advantages & disadvantages of factoring – Factoring process and parties involved – Cost of factoring Types of Factoring Arrangements – Factoring in the Indian Context. Meaning and features of forfeiting – Difference between factoring and forfeiting – Benefits and limitations of forfeiting. Forfeiting and Bill Discounting.	15
	Total	75

THEORY100%

CO	Course Outcomes
	The students can able to
CO1	Summarize the role and function of the financial system
CO2	Gain practical knowledge on key areas relating to management of financial products and services
CO3	Familiarize students about Venture Capital, Leasing & Mutual Fund.
CO4	Infer the importance of the Credit Rating system.
CO5	Understand the Concept of Factoring & Forfeiting
Textbooks:	
1	Gurusamy, S. – Financial Services, 4th Edition (2021), McGraw Hill Education, Noida.
2	Rama Gopal, C. – Financial Services, Latest Revised Edition (2021/2022), Vikas Publishing House, Noida.
3	Khan, M.Y. – Financial Services, Latest Edition (2020–2022 reprint), McGraw Hill Education, Noida.
Reference Books:	
1	Mike Heffner – <i>Business Process Management in Financial Services</i> – 2010 Edition , F.W. Olin Graduate School of Business, United States.
2	Perry Stinson – <i>Bank Management and Financial Services</i> – 2008 Edition , Clanrye International, USA.
Web resources:	
1	https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html
2	https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/
3	https://scripbox.com/mf/what-is-mutual-fund/

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	2	3	3	2	2	2	2
CO3	3	2	2	3	2	2	2	2
CO4	3	2	3	3	2	2	2	2
CO5	3	2	3	3	2	2	2	2
Total	15	10	13	15	10	10	10	10
Average	3	2	2.6	3	2	2	2	2

3– Strong,2-Medium, 1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	2	2
CO2	2	2	2
CO3	2	2	2
CO4	2	2	2
CO5	2	2	2
Total	10	10	10
Average	2	2	2

3– Strong,2-Medium, 1-Low

3rd YEAR: FIFTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE63	ENTREPRENEURIAL DEVELOPMENT	ELECTIVE	3	1	1	0	3	5	25	75	100
Learning Objectives											
LO1	To know the meaning and characteristics of entrepreneurship										
LO2	To identify the various business opportunities and Idea generation.										
LO3	To understand the startup landscape and its financing										
LO4	To gain knowledge in the aspects Preparation of project report.										
LO5	To develop an understanding of the role of MSME in economic growth										
Unit	Content										Hours
1	Introduction Introduction to Entrepreneur - Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurships – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Classification – Qualities of Entrepreneur - Function of an Entrepreneur-ED Scenario in India										15
2	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an idea – Turning Idea into Business Opportunity.										15
3	Startups in India Startups-Evaluation-Definition of a Startup – Choice of business organization – Types of business organisations – Factors governing selection of an organization – Startups and its Registration-Startup India policy – Funding support and incentive – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Financing options available for Startups.										15
4	Business Model Canvas and Formulation of Project Report: Introduction – Contents of Project Report –Guidelines for project report- Project Description – Market Survey – Fund Requirement – Registration – Source of Funds – Modern Sources of Funds.										15
5	MSME's and Support Institutions: Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC.										15
TOTAL										75	

Theory 100%

CO	Course Outcomes
	The students can able to
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Build a startup and acquire finance
CO4	Identify the sources of funds for funding a project and create project report for starting a enterprise.
CO5	Develop an understanding about the Government schemes available for entrepreneurs
Text books:	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta &Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship Development-Small, Pearson Education, India
4	RajShankar,(Reprint2016),EntrepreneurshipTheoryandPractice,VijayNicoleand Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017).Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
Reference Books:	
1	Dr. K. Sundar, Entrepreneurial Development, Vijay Nicole & imprints Pvt. Ltd, Chennai.
2	Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K.Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon, K.Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
Web resources:	
1	https://www.interaction-design.org/literature/topics/design-thinking
2	https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/
3	http://www.msme.gov.in/

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	3	2	3	3
CO2	3	2	2	2	2	2	2	2
CO3	3	3	3	2	3	2	3	3
CO4	3	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3
Total	15	12	13	10	13	10	13	13
Average	3	2.2	2.6	2	2.6	2	2.6	2.6

3– Strong, 2-Medium, 1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	3
CO3	3	2	2
CO4	3	2	2
CO5	3	2	3
Total	15	10	12
Average	3	2	2.4

3– Strong, 2-Medium, 1-Low

3rd YEAR: SIXTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOE64	OFFICE MANAGEMENT & SECRETARIAL PRACTICE	ELECTIVE	3	1	1	-	3	4	25	75	100
Learning Objectives											
LO1	To familiar with modern office management.										
LO2	To familiar with the work atmosphere										
LO3	To train the students in maintaining and running the office effectively.										
LO4	To understand and organize data records										
LO5	To gain knowledge about the role of a secretary										
Unit	Content										Hours
1	MODERN OFFICE AND ITS FUNCTION Introduction — Meaning of Office —Office Work—Office Activities — Office Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management – Elements — Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.										15
2	OFFICE SPACE AND ENVIRONMENT MANAGEMENT Introduction— Principles — Location of Office — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation — Interior Decoration - Furniture — Freedom from Noise and Dust — Sanitary Requirements — Cleanliness — Security—Secrecy.										15
3	OFFICE SYSTEMS AND PROCEDURES The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment. Office forms – Design, Management and Control										15
4	RECORDS MANAGEMENT Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralized vs. Decentralized Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System.										15

	SECRETARIAL PRACTICE	
5	Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video- Conferencing, Web Casting. Agenda and Minutes of Meeting. Drafting, Email. Maintenance of Appointment Diary.	15
TOTAL		75
Theory 100%		
CO	Course Outcomes	
	The students will able to	
CO1	Familiarized with modern office management	
CO2	Adapt with the modern work atmosphere	
CO3	Trained in maintaining the office independently and effectively	
CO4	Organize data records in office	
CO5	Act as a company secretary	
Textbooks:		
1	R S N Pillai & Bagavathi (2018) - Office Management, S Chand Publications, New Delhi	
2	P.K. Ghosh (2024) - Office Management, Sultan Chand & Sons, New Delhi.	
3	R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.	
Reference Books:		
1	T Ramaswamy (2021) - Principles Of Office Management, Himalaya Publishers, Mumbai.	
2	Bhatia, R.C (2019) - Principles of Office Management, Lotus Press, New Delhi.	
3	Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.	
4	Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi	
5	Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.	
Web Resources:		
1	https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1407.pdf	
2	https://studioasa.in/office-space-design-principles-crucial-to-high-performing-workplaces/	
3	https://www.brainkart.com/article/Office-Systems-and-Procedures_35353/	
4	https://www.studocu.com/in/document/indira-gandhi-national-open-university/office-management-and-secretarial-practice/block-3b	

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	3	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2
Total	15	10	15	10	10	10	10	10
Average	3	2	3	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	2	2
CO2	3	2	2
CO3	3	2	2
CO4	3	2	2
CO5	3	2	2
Total	15	10	10
Average	3	2	2

3 – Strong, 2- Medium, 1- Low

3rd YEAR: SIXTH SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOP61P	TAX ONLINE RETURN FILING	PEC	0	0	2	0	2	2	25	75	100
Learning Objectives											
LO1	To understand the concept, types, benefits and limitations of e-filing and distinguish it from manual return filing.										
LO2	To identify different ITR forms (ITR-1 to ITR-7 & ITR-V) and understand the provisions relating to late filing fees under Section 234F.										
LO3	To understand the procedures and documentation involved in TDS returns (24Q, 26Q, 27Q), certificates and correction statements.										
LO4	To explain the process of TCS e-filing, including e-payment, returns, certificates and responses to notices.										
LO5	To understand GST return filing procedures including GSTR-1, GSTR-3B, reconciliation and E-way bill system.										
Unit	Content										Hours
1	E-FILING: CONCEPTUAL FRAMEWORK Meaning of e-filing - Difference between e-filing and regular filing of returns - Benefits and Limitations of e-filing - Types of e-filing process.										6
2	FILING OF INCOME TAX RETURNS Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 ITR-6 ITR-7 and ITR -V – Late filing fee 234F.										6
3	TDS E-FILING TDS Return 24Q - TDS Return 26Q - TDS Return 27Q - TDS Certificates - JR and Conso File - TDS Correction.										6
4	TCS E-FILING E-Payment - TCS Return Filing - TCS Certificates - JR and Conso File - TCS Correction - Online Reply to Notice.										6
5	GST E-FILING GST R-1 - GST R-3B - Terms & Condition Reconciliation - E-Way Bill - Components - Layout Management.										6
100 % Practical								TOTAL		30	

CO	Course Outcomes
	The students can able to
CO1	Analyze and differentiate e-filing procedures and select appropriate e-filing methods for tax compliance.
CO2	Apply knowledge to prepare and file appropriate income tax returns based on assessee category and comply with statutory requirements.
CO3	Execute TDS return filing, generate certificates and perform corrections using relevant tools like JR and Conso files.
CO4	Demonstrate the ability to file TCS returns, make corrections and respond to notices through online systems.
CO5	Apply GST e-filing procedures, perform reconciliation and manage compliance requirements effectively.
Textbooks:	
1	V.P. Gaur & D.B. Narang (2026) - Income Tax Law and Practice, Kalyani Publishers
2	Vinod K. Singhanian (2026) - Students Guide to Income Tax, Taxmann Publications
3	Income Tax Department (Government of India) (2026) – E-Filing User Manual, Income Tax Department
Reference Books:	
1	CA (Dr.) H.C. Mehrotra & Dr. S.P. Goyal (2026) – Income Tax Law & Practice, Sahitya Bhawan Publications
2	V.S. Datey (2026) - GST Law and Practice, Taxmann Publications
3	Vinod K. Singhanian & Monica Singhanian (2026) - Direct Taxes Law and Practice, Taxmann Publications
4	Girish Ahuja & Ravi Gupta (2026) – Systematic Approach to Income Tax, Bharat Law House
5	Monica Singhanian (2026) - Students Guide to Income Tax, Taxmann Publications
Web Resources:	
1	https://corporatefinanceinstitute.com/resources/accounting/electronic-filing/
2	https://www.pnbmetlife.com/articles/taxation/types-of-income-tax-return-itr-forms.html
3	https://www.indiafirstlife.com/knowledge-center/tax-savings/itr-filing-last-date
4	https://cleartax.in/s/tds-return-form
5	https://www.bcasonline.org/Referencer2016-17/Taxation/Income%20Tax/e_tds_returns.html
6	https://cleartax.in/s/gst-reconciliation

Mapping with Programme Outcomes

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

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	3	3	3
CO2	3	3	3
CO3	3	3	3
CO4	3	3	3
CO5	3	3	3
Total	15	15	15
Average	3	3	3

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UCOL61	Modern Marketing	SLC	0	0	0	3	2	3	25	75	100
Learning Objectives											
LO1	To introduce the fundamental concepts, functions, and approaches of marketing.										
LO2	To develop understanding of marketing environment, segmentation, and consumer behavior.										
LO3	To explain the elements of marketing mix with emphasis on product strategies and pricing.										
LO4	To familiarize students with promotion tools and distribution channel decisions.										
LO5	To provide knowledge of modern marketing trends and e-commerce models.										
Unit	Content										Hours
1	Marketing: Meaning and Definition – Importance and Goals – Classification of Markets – Approaches to Marketing – Functions – Concepts of Marketing – Societal Marketing, Holistic Marketing, Relationship Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.										9
2	Marketing Environment: Meaning – Types – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation – Consumer Behaviour – Factors influencing Consumer Behaviour – Buying Decision Process.										9
3	Marketing Mix: Meaning and Elements – Product, Product Mix, Product Line, Product Life Cycle (PLC) – Product Planning – New Product Development – Branding, Packaging and Labelling – Types – Importance – Product Positioning, Product Differentiation – Concept and Importance – Pricing – Factors Influencing Pricing – Methods of Pricing.										9
4	Promotion: Nature and Importance – Promotion Tools: Advertising, Personal Selling, Direct Marketing, Public Relations & Sales Promotion – Concept and Characteristics – Promotion mix – Concept and Factors affecting Promotion Mix Decisions. Distribution – Channels of Distribution – Meaning and Importance – Types – Influential Factors in Selection of Distribution Channel – Functions of Middlemen.										9
5	Ethical Marketing – Green Marketing – Rural Marketing – Content Marketing – Digital Marketing – Social Media Marketing – E-Commerce: Business to Business (B2B), Business to Consumer (B2C), Consumer to Consumer (C2C), Consumer to Business (C2B), Business to Administration (B2A), and Consumer to Administration (C2A).										9
	Theory 100%								Total	45	

CO	Course Outcomes
	The students can able to
CO1	Understand the fundamental concepts, approaches, and objectives of marketing.
CO2	Analyze marketing environments, market segmentation, and consumer behavior.
CO3	Apply knowledge of the marketing mix, including product strategies and pricing methods.
CO4	Evaluate promotion tools, distribution channels, and the role of intermediaries in marketing.
CO5	Understand emerging marketing trends and e-commerce models in the digital era.
Textbooks:	
1	Pillai, R.S.N. & Bhagavathi – Modern Marketing: Principles and Practices, Latest Revised Edition (2021/2022), S. Chand Publishing, New Delhi.
2	McDaniel, Carl, Lamb, Charles W. & Hair, Joseph F. – Marketing Essentials, 8th Edition (2019), Cengage Learning.
Reference Books:	
1	Ramaswamy, S. & Namakumari, S. – Marketing Management, 2nd Edition (2020/2021), McGraw Hill Education.
2	Dr. K. Sundar, Marketing Management, Vijay Nicole imprints & Pvt, Ltd, Chennai.
3	Kotler, Philip, Armstrong, Gary, Agnihotri, Prafulla & Ul Haque, Ehsan – Principles of Marketing: A South Asian Perspective, Latest Edition (2020/2021), Pearson.
Web resources:	
1	https://www.ama.org
2	https://www.coursera.org
3	https://www.facebook.com/business/learn

Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	2	2	3	2	2	2	2
CO2	3	2	3	3	2	2	2	2
CO3	3	2	2	3	2	2	2	2
CO4	3	2	3	3	2	2	2	2
CO5	3	2	3	3	2	2	2	2
Total	15	10	13	15	10	10	10	10
Average	3	2	2.6	3	2	2	2	2

3– Strong,2-Medium, 1-Low

Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
CO1	2	2	2
CO2	2	2	2
CO3	2	2	2
CO4	2	2	2
CO5	2	2	2
Total	10	10	10
Average	2	2	2

3– Strong, 2-Medium, 1-Low