

**Marudhar Kesari Jain College for Women (Autonomous)**

**Vaniyambadi – 635 751**



**Department of Commerce (Professional Accounting)**

**For**

**Undergraduate Programme**

**Bachelor of Commerce (Professional Accounting)**

**From the Academic Year 2025-26**

## B.COM PROFESSIONAL ACCOUNTING

The Bachelor of Commerce Professional Accounting is a three-year course provides students with a thorough understanding of business studies. Upon completion the students will be prepared for a long career in accounting and other related fields.

It prepares the graduates for an exciting career in the business world and to take ICA and other Competitive Exams.

### PROGRAM OUTCOMES

<b>PO1</b>	Acquire knowledge in Commerce and trade to apply the knowledge in their day- to- day life for betterment of self and society.
<b>PO2</b>	Develop critical, analytical thinking and problem-solving skills.
<b>PO3</b>	Develop research related skills in defining the problem, formulate and test the hypothesis, analyse, interpret, and draw conclusion from data.
<b>PO4</b>	Address and develop solutions for societal and environmental needs of local, regional and national development.
<b>PO5</b>	Work in dependently and engage in life long learning and enduring proficient progress.
<b>PO6</b>	Provoke employability and entrepreneurship among students along with ethics and communication skills.
<b>PO7</b>	Understand the importance of ethical behavior in business contexts and be able to recognize and address ethical dilemmas they may encounter in their professional careers.
<b>PO8</b>	Prepared for lifelong learning and professional development, including the ability to adapt to changes in technology, business practices, and economic conditions throughout their careers.

### PROGRAM SPECIFIC OUTCOMES

<b>PSO1</b>	To equip students with the ability to respectfully engage with diverse ideas, behaviors, and beliefs, while applying a range of perspectives to inform their decisions and actions
<b>PSO2</b>	To foster the growth of entrepreneurial leaders equipped with critical thinking, problem-solving, decision-making, and leadership skills, alongside producing ethically minded and innovative professionals ready to thrive in the dynamic business environment.
<b>PSO3</b>	To cultivate skilled entrepreneurs with enhanced critical thinking, problem-solving, decision-making, and leadership abilities, fostering both successful startups and thriving high-potential organizations, while also nurturing employable, ethical, and innovative professionals capable of navigating the challenges of the dynamic business landscape.

#### Eligibility for Admission:

Candidate for admission to the first year of B.Com (Professional Accounting) in the Department of Commerce MUST HAVE PASSED THE Higher Secondary Examinations with Commerce/Accountancy/Mathematics

## Methods of Evaluation and Assessment

Internal Evaluation		25 Marks
External Evaluation	End Semester Examination	75 Marks
<b>Total</b>		<b>100 Marks</b>
<b>Methods of Assessment</b>		
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	

## B.COM PROFESSIONAL ACCOUNTING

Semester – I						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA11	Tamil - 1	4	1	0	0	3
24UFEN11	English - 1	4	1	0	0	3
25UPAC11	CC – 1 Financial Accounting - I	3	1	2	0	5
25UPAC12	CC – 2 Business Organization	3	1	0	0	3
25UPAA11 25UPAA12	EC - 1 AL Indian Economy I / Professional Business Communication	3	1	0	0	3
25UMSS10 24UMSS11	SEC – 1 NME Fundamentals of Stock Trade/Event Management	1	0	1	0	2
25UPAS12	SEC – 2 Basics of Computer	1	0	1	0	2
25UPAF11	FC – Fundamentals in Commerce	1	1	0	0	2
					<b>30</b>	<b>23</b>

Semester - II						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA21	Tamil – 2	4	1	0	0	3
24UFEN21	English – 2	4	1	0	0	3
25UPAC21	CC – 3 Financial Accounting - II	3	1	2	0	5
25UPAC22	CC – 4 Business Law	4	1	0	0	4
25UPAA21 25UPAA22	EC - 2 AL Indian Economy II/ Business Environment	4	1	0	0	4
25UPAS21P	SEC – 3 Introduction to Tally Lab	0	0	2	0	2
24UAEC21	AEC – 1 LIFE SKILL FOR YOGA	1	1	0	0	2
					<b>30</b>	<b>23</b>

Semester – III						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA31	Tamil - 3	4	1	0	0	3
24UFEN31	English - 3	4	1	0	0	3
25UPAC31	CC – 5 Corporate Accounting - I	3	1	2	0	5
25UPAC32	CC – 6 Corporate Law	4	1	0	0	4
24UMAA34 25UPAA31	EC - 3 AL Business Statistics / Financial Services	4	1	0	0	4
25UPAS31P	SEC -4 Computer Application in Business (Lab)	0	0	2	0	2
24UAEC31	AEC – 2 HUMAN ETHICS AND VALUES	1	1	0	0	2
					<b>30</b>	<b>23</b>

Semester – IV						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
24UFTA41	Tamil – 4	4	1	0	0	3
24UFEN41	English – 4	4	1	0	0	3
25UPAC41	CC – 7 Corporate Accounting - II	3	1	2	0	5
25UPAC42	CC – 8 Practical Auditing	4	1	0	0	4
25UPAA41/ 25UPAA42	EC - 4 AL Company Law / Human Resource Management	4	1	0	0	4
25UPAS41	SEC – 5 Social Media Marketing	1	0	1	0	2
24UAEC41	AEC – 3 ENVIRONMENTAL STUDIES	1	1	0	0	2
					<b>30</b>	<b>23</b>

Semester – V						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
	CC -9 Cost Accounting I	3	1	1	0	4
	CC- 10 Income Tax Law & Practice I	0	0	4	0	4
	CC – 11 Management Accounting	2	1	1	0	4
	CC – 12 Financial Management	2	1	0	0	2
	EC – 1 Financial Reporting / Entrepreneurship Development	3	1	1	0	4
	EC – 2 Investment Management / Consumer Behaviour	3	1	1	0	4
	AEC – 4 SOCIAL RESPONSIBILITIES AND UPLIFTMENT	1	1	0	0	2
	Internship				2	2
					<b>30</b>	<b>26</b>

Semester – VI						
Code	Course Title	Hours Distribution				C
		L	T	P	S	
	CC – 13 Cost Accounting II	3	1	1	0	4
	CC – 14 Income Tax Law & Practice II	3	1	1	0	3
	CC - 15 – Project	0	0	0	5	4
	EC – 3 Performance Management / Office Management and Secretarial Practice	3	1	1	0	4
	EC - 4 Strategic Management / Business Management	3	1	1	0	4
	PEC – 1 GST Filing	1	1	0	0	2
	SLC – Introduction to Industry 4.0	0	0	0	3	2
					<b>30</b>	<b>23</b>

**141+2**

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

## FIRST YEAR - I SEMESTER

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAC11	<b>FINANCIAL ACCOUNTING - I</b>	CC	3	1	2	0	5	6	25	75	100
<b>Learning Objectives</b>											
LO1	To understand the basic accounting concepts and standards.										
LO2	To learn the concepts of rectification of errors and Bank reconciliation statement.										
LO3	To familiarize with the accounting treatment of Depreciation										
LO4	To know the preparation of final accounts										
LO5	To learn the methods of calculating profit for single entry system										
Unit	Content										Hours
1	<b>Fundamentals of Financial accounting</b> Financial Accounting -Meaning, Definition and Objectives, Basic Accounting Concepts and Conventions- Journal, Ledger accounts-Subsidiary										18
2	<b>Rectification of errors and Bank Reconciliation Statement</b> Classification of errors-Rectification of errors-preparation of suspense account-Bank Reconciliation Statement-Need and preparation										18
3	<b>Depreciation</b> Depreciation-Meaning-Objectives-Accounting Treatments - Types-Straight - line Method - Diminishing Balance Method.										18
4	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.										18
5	<b>Accounting from Incomplete Records - Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.										18
	<b>TOTAL</b>										90

**Theory20%Problem80%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Students can able to understand the basic accounting concepts and conventions
CO2	Knowing the concept of Rectification of Errors and Bank Reconciliation Statement.
CO3	Analyzing the various methods of providing Depreciation.
CO4	Knowledge in preparing detailed accounts of sole trading concerns.
CO5	Able to know the methods of calculating profit in single entry system
<b>Textbooks:</b>	
1	T.S. Reddy & A. Murthy. Margham publication
2	S.N. Maheshwari, 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.
<b>Reference Books:</b>	
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.
<b>Web resources:</b>	
1	<a href="https://www.accountingcoach.com">https://www.accountingcoach.com</a>
2	<a href="https://www.accountingtools.com">https://www.accountingtools.com</a>
3	<a href="https://corporatefinanceinstitute.com/resources/accounting/">https://corporatefinanceinstitute.com/resources/accounting/</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	2	3	2	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	2	2	3	2	3
<b>CO4</b>	3	3	3	2	3	3	3	3	2	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3	2	2	2
<b>Total</b>	14	13	12	13	13	12	13	13	13	13	13
<b>Average</b>	2.8	2.6	2.4	2.6	2.6	2.4	2.6	2.6	2.6	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR - I SEMESTER**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAC12</b>	<b>BUSINESS ORGANISATION</b>	<b>CC</b>	3	1	-	-	3	4	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To understand business, profession, organization, industry and essentials of business.										
LO2	To know the various forms of business.										
LO3	To know about industry location and factors influencing the location										
LO4	To understand about organization process and organization structure.										
LO5	To understand stakeholder, trade associations and chambers of commerce in India.										
Unit	Content										Hours
1	<b>INTRODUCTION</b> 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										<b>12</b>
2	<b>FORMS OF BUSINESS</b> 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.										<b>12</b>
3	<b>INDUSTRY LOCATION</b> 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.										<b>12</b>
4	<b>ORGANISATION PROCESS</b> Organization Process – Importance and Principles – Types of organization structure – Centralization and decentralization – Departmentalization and Delegation of authority.										<b>12</b>
5	<b>STAKEHOLDERS</b> Trade Association – Union - Chamber of Commerce - Functions – Objectives - Working in India – Role of Stakeholders in Business										<b>12</b>
<b>Total</b>										<b>60</b>	

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Able to understand business system
CO2	Ability to know various forms of business
CO3	Understanding the location of industry and District Industries Centers
CO4	Knowing the organizational process and importance of delegation of authority.
CO5	Able to identify the stakeholders and understanding the chamber of commerce
<b>Textbooks:</b>	
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
<b>Reference Books:</b>	
1	Business Organisation” by Dr. F. C. Sharma, SBPD Publications.
2	Management” by Stoner, Freeman, and Gilbert Jr.
3	Business Environment” by Francis Cherunilam.
<b>Web resources:</b>	
1	<a href="https://www.managementstudyguide.com">https://www.managementstudyguide.com</a>
2	<a href="https://businessjargons.com">https://businessjargons.com</a>
3	<a href="https://www.ibef.org">https://www.ibef.org</a>
4	<a href="https://www.entrepreneur.com/en-in">https://www.entrepreneur.com/en-in</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	2	3	2	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	2	2	2	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3	2	2	3
<b>Total</b>	14	11	12	14	13	12	13	13	13	14	14
<b>Average</b>	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR - I SEMESTER**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAA11	INDIAN ECONOMY I	EC	3	1	-	-	3	4	25	75	100
<b>Learning Objectives</b>											
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	<b>Introduction</b> Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.										12
2	<b>Human Development, Poverty and Unemployment</b> Human development – Components of human development – HD Index – Population Growth – Measures to control population - Recent Population Policy – Poverty Alleviation Programmes – Unemployment – Types – Causes and Effects.										12
3	<b>Agriculture</b> Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II.										12
4	<b>Agricultural labour</b> Agricultural labour – Definition – Features - Problems – Remedies - Agricultural Credit - Grameen Bank.										12
5	<b>Industry and Industrial Finance</b> 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
	<b>Total</b>										<b>60</b>

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Students can able to understand the concepts of economic and non-economic factors
CO2	Ability to know components of human development and poverty
CO3	Understanding of Indian agriculture and land reforms
CO4	Students can able to know the agriculture labour problems and remedies.
CO5	Understanding the industry and industrial financial institutions.
<b>Textbooks:</b>	
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.
<b>Reference Books:</b>	
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
<b>Web resources:</b>	
1	<a href="https://www.rbi.org.in">https://www.rbi.org.in</a>
2	<a href="https://www.niti.gov.in">https://www.niti.gov.in</a>
3	<a href="https://www.finmin.gov.in">https://www.finmin.gov.in</a>
4	<a href="https://www.indiabudget.gov.in">https://www.indiabudget.gov.in</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR - I SEMESTER**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAA12	<b>PROFESSIONAL BUSINESS COMMUNICATION</b>	EC	3	1	-	-	3	4	25	75	100
<b>Learning Objectives</b>											
LO1	To introduce students to the fundamentals of business communication, including types and formats of professional writing.										
LO2	To equip students with the ability to draft and customize job application letters, cover letters, and other formal business correspondence.										
LO3	To enhance students' skills in using clear, concise, and polite language while maintaining the appropriate tone and structure in business letters.										
LO4	To teach students how to write advanced business letters, such as letters of recommendation, appreciation, and apology, for various professional contexts.										
LO5	To develop students' understanding of professional email writing, including proper structure, etiquette, and the effective use of CC, BCC, and attachments.										
Unit	Content										Hours
1	<b>Introduction to Business Communication</b> Overview of Business Communication: Importance in the workplace - Types of Business Communication: Formal letters, emails, memos, reports - Business Letter Formats: Block, modified block, and semi-block styles - Basic Letter Components: Heading, salutation, body, closing, signature.										12
2	<b>Types of Business Letters</b> Job Application Letters: Structure and how to customize for jobs - Cover Letters: Key points to include for professional applications - Inquiry Letters: How to request information formally - Complaint and Response Letters: Writing polite but firm letters.										12
3	<b>Language and Tone in Business Letters</b> Using Professional Language: Clear, concise, and respectful writing - Tone and Etiquette: Formal vs. informal tone - Politeness and Neutral Expressions: Avoiding harsh language - Common Mistakes: Misuse of jargon, unclear phrasing.										12
4	<b>Advanced Business Letters</b> Recommendation Letters: Structure and how to write strong letters - Letters of Appreciation: Writing to acknowledge achievements - Letters of Confirmation: Confirming appointments, agreements - Letters of Apology: Writing formal apologies in business.										12
5	<b>Digital Communication and Professional Email Writing</b> Email Etiquette: Writing clear and polite emails - Email Structure: Subject lines, greetings, body, closing - Using CC, BCC, and Reply All: When and how to use these features - Difference Between Emails and Letters: Key distinctions.										12
	<b>TOTAL</b>										<b>60</b>

<b>CO</b>	<b>Course Outcomes The students can able to</b>
CO1	Understand the importance and scope of business communication in the professional environment.
CO2	Be able to write various types of business letters, including job applications, inquiry letters, and complaint letters.
CO3	Demonstrate proficiency in using appropriate language and tone in business letters to ensure professionalism and clarity.
CO4	Develop skills in writing advanced business letters, such as recommendation, confirmation, and apology letters.
CO5	Apply email writing techniques and etiquette to create effective and professional emails in business communication.
<b>Textbooks:</b>	
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.
<b>Reference Books:</b>	
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.
<b>Web resources:</b>	
1	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	2	3	3	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3	2	2	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	2	3	2	2	2	3	3	2	3
<b>Total</b>	14	12	12	14	13	14	13	13	14	14	14
<b>Average</b>	2.8	2.4	2.4	2.8	2.6	2.8	2.6	2.6	2.8	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR - FIRST SEMESTER**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UMSS10	FUNDAMENTALS OF STOCK TRADE	SEC	1	-	1	-	2	2	25	75	100
<b>Learning Objectives</b>											
LO1	To understand the fundamental concepts and workings of the stock market.										
LO2	To gain practical knowledge of stock market operations and trading mechanisms.										
LO3	To develop financial literacy for informed personal investments.										
LO4	To explore analytical tools to evaluate stocks and market trends.										
LO5	To recognize ethical practices and investor protection mechanisms.										
Unit	Content										Hours
1	<b>Introduction to Stock Markets</b> Definition and importance of stock markets - Overview of Indian stock exchanges: BSE, NSE. Roles and Responsibilities of SEBI, brokers, traders, and investors.										6
2	<b>Stock Market Operations</b> Primary market vs. secondary market - Trading process: How to buy and sell stocks - Trading accounts: Demat and online trading platforms - Understanding stock indices: Sensex, Nifty, and sectoral indices.										6
3	<b>Basics of Stock Investing</b> Types of securities: Equity, bonds, and mutual funds - Investment approaches: Long-term vs. short-term - Portfolio diversification and risk management - Market trends: Bull and bear markets.										6
4	<b>Introduction to Stock Analysis</b> Fundamentals of stocks: Understanding financial statements and company reports - Basics of technical analysis: Charts, trends, and patterns - Case studies of successful stocks and market crashes.										6
5	<b>Ethics and Investor Protection</b> Importance of ethical practices in stock trading - Role of SEBI in investor protection - Understanding scams and frauds in the stock market - Practical safeguards for beginners.										6
	<b>Total</b>										<b>30</b>

**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Able to demonstrate an understanding of the structure and functions of the stock market.
CO2	Able to apply basic concepts of stock trading and investment strategies.
CO3	Ability to evaluate stocks using fundamental and technical analysis.
CO4	Able to develop a simulated portfolio and assess its performance.
CO5	Able to recognize the importance of regulatory compliance and ethical practices in the stock market.
<b>Textbooks:</b>	
1	Fundamentals of Stock Market - Author - Alok Goyal, Mridula Goyal
2	Fundamental Analysis of Shares - Ankit Gala Khushboo Gala
3	Basics of Stock Market - Arvind Arora
4	Guide to Indian Stock Market - Jitendra Gala
<b>Reference Books:</b>	
1	Khushboo Gala Ankit Gala, Fundamental Analysis of Shares : Become An Intelligent Investor
2	Ravi Patel Jitendra Gala, Ankit Gala, Khushboo Gala, Guide to Indian Stock Market + Fundamental Analysis of Shares + Guide to Technical Analysis & Candlesticks
3	Raghu Palat, Fundamental Analysis for Investors
<b>Web resources:</b>	
1	<a href="https://www.investopedia.com/articles/investing/082614/how-stock-market-works.asp">https://www.investopedia.com/articles/investing/082614/how-stock-market-works.asp</a>
2	<a href="https://www.investopedia.com/terms/s/stockmarket.asp">https://www.investopedia.com/terms/s/stockmarket.asp</a>
3	<a href="https://www.investopedia.com/terms/investor-protection-act.asp">https://www.investopedia.com/terms/investor-protection-act.asp</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	2	3	2	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	2	2	2	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3	2	2	3
<b>Total</b>	14	11	12	14	13	12	13	13	13	14	14
<b>Average</b>	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – FIRST SEMESTER**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAS12	<b>BASICS OF COMPUTER</b>	SEC	1	-	1	-	2	2	25	75	100
<b>Learning Objectives</b>											
LO1	To understand the main concepts of computer										
LO2	To assess gain knowledge of word processing and spreadsheet										
LO3	To become aware of the Internet, WWW and Web browser										
LO4	To know the Communication and collaboration skills in computer										
LO5	To impart knowledge about web applications of google										
Unit	Content										Hours
1	<b>Introduction to knowing computer:</b> What is Computer, Basic Applications of Computer; Components of Computer System, Central Processing Unit (CPU), VDU, Keyboard and Mouse, Other input/output Devices, Computer Memory, Concepts of Hardware and Software; Concept of Computing, Data and Information; Applications of IECT; Connecting keyboard, mouse, monitor and printer to CPU and checking power supply										6
2	<b>Understanding Word Processing and Spread sheet:</b> Word Processing Basics; Opening and Closing of documents; Text creation and Manipulation; Formatting of text; Table handling; Spell check, language setting and thesaurus; Printing of word document, Basics of Spreadsheet; Manipulation of cells; Formulas and Functions; Editing of Spread Sheet, printing of Spread Sheet.										6
3	<b>Introduction to Internet, WWW and Web Browsers:</b> Basic of Computer networks; LAN, WAN; Concept of Internet; Applications of Internet; connecting to internet; What is ISP; Knowing the Internet; Basics of internet connectivity related troubleshooting, World Wide Web; Web Browsing softwares, Search Engines; Understanding URL; Domain name; IP Address; Using e-governance website										6
4	<b>Communication and Collaboration:</b> Basics of electronic mail; Getting an email account; Sending and receiving emails; Accessing sent emails; Using Emails; Document collaboration; Instant Messaging; Netiquettes										6
5	<b>Web Applications of Google</b> Google forms, Video conferencing platforms (Google meet, Google, Teams, Zoom) Google workspace Applications (Gmail, Docs, Slides, and Calendar.)										6
	<b>Total</b>										<b>30</b>

**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Understanding the main concept of computer
CO2	Students can able to understand the word processing and spreadsheet
CO3	Knowing about Internet, WWW and Web browser
CO4	Able to communicate through email.
CO5	Students can able to understand about Web applications of google
<b>Textbooks:</b>	
1	Basic Computer, Soumya Ranjan Behera
2	Computer Fundamentals: Concepts, Systems & Applications- 8th Edition, Priti Sinha, Pradeep K, Sinha
3	Computer Basics, Michael Miller
<b>Reference Books:</b>	
1	Computer Fundamentals: Concepts, Systems & Applications- 8th Edition, Priti Sinha, Pradeep K, Sinha
2	Computer Basics, Michael Miller
<b>Web resources:</b>	
1	<a href="https://www.geeksforgeeks.org/difference-between-hardware-and-software/">https://www.geeksforgeeks.org/difference-between-hardware-and-software/</a>
2	<a href="https://courses.lumenlearning.com/wm-computerapplicationsmgrs-2/chapter/hardware/">https://courses.lumenlearning.com/wm-computerapplicationsmgrs-2/chapter/hardware/</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	2	3	2	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	2	2	2	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3	2	2	3
<b>Total</b>	14	11	12	14	13	12	13	13	13	14	14
<b>Average</b>	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAF11	FUNDAMENTALS IN COMMERCE	FC	1	1	-	-	2	2	25	75	100
<b>Learning Objectives</b>											
LO1	Understand the meaning of Commerce and Industry.										
LO2	Familiarize with Various Accounting methods.										
LO3	Explore about Market and Marketing										
LO4	Understand the various Acts prevailing in India.										
LO5	Gain knowledge about Taxation and Filing of Income Tax.										
Unit	Content										Hours
1	<b>Commerce - Introduction:</b> Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.										6
2	<b>Accounting – Introduction:</b> Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning- Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.										6
3	<b>Introduction to Marketing:</b> Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.										6
4	<b>Introduction to Legal aspects of Business –</b> Meaning of: Indian Contract Act 1872- Negotiable Instruments Act 1881 - Sale of Goods Act 1930-Partnership Act 1932 - Banking Regulation Act 1948 - Income Tax Act 1961 – Insolvency and Bankruptcy Code 2016 – GST Act 2017 - Anti Money Laundering Act 2020.										6
5	<b>Tax Return Filing:</b> Meaning and Types of Taxation - Types of Returns - Filing of Income Tax Return- Filing of GST return - Slab rates.										6
	<b>TOTAL</b>										30

**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	To make the students familiar with the concepts of Commerce and Industry.
CO2	To encourage and motivate the students for the Accounting Education.
CO3	To Analyze the Various classification of Markets and Marketing.
CO4	To make the students aware towards the various commercial Laws.
CO5	To aware the types of Taxation and slab rates.
<b>Textbooks:</b>	
1	S.P. Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi
2	N.D .Kapoor, Mercantile Law, Sultan Chand & Sons, New Delhi.
3	Dr. L. Natarajan, Margham Publications, Chennai.
<b>Reference Books:</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing.
3	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Pvt. Limited, Chennai.
<b>Web resources:</b>	
1	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1- assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1- assessment-of-an-individual.html</a>
2	<a href="https://dea.gov.in/sites/default/files/moneylaunderingact.pdf">https://dea.gov.in/sites/default/files/moneylaunderingact.pdf</a>
3	<a href="https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf">https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf</a>

### Mapping With Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	3	2	2	2	2	3	2	3
CO3	3	2	3	3	3	2	3	3	3	2	2
CO4	2	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	3	3	3	2	3
Total	14	10	13	13	13	10	13	13	15	10	12
Average	2.8	2	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2 – Medium, 1 – Low

**FIRST YEAR– SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAC21	FINANCIAL ACCOUNTING - II	CC	3	1	2	0	5	6	25	75	100
<b>Learning Objectives</b>											
LO1	To understand the preparation of Branch accounts										
LO2	To know the preparation of Departmental Accounts										
LO3	To know the preparation of hire purchase system.										
LO4	To gain an understanding about partnership accounts relating to Admission and retirement.										
LO5	To get knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.										
Unit	Content										Hours
1	<b>Branch Accounts</b> 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	<b>Departmental Accounts</b> Departmental Accounts: Basis of Allocation of Expenses–Inter-Departmental Transfer at Cost or Selling Price. Preparation of Profit and Loss Account										18
3	<b>Hire Purchase System</b> Hire Purchase System – Accounting Treatment–Calculation of Interest-Default and Repossession - Hire Purchase Trading Account– Differences between Hire Purchase and Installment System										18
4	<b>Partnership Accounts–I</b> Partnership Accounts: Fundamentals of Partnership –Partnership deed–Admission of a Partner – Revaluation Account – Goodwill- Methods of valuation of Goodwill- Preparation of Balance Sheet after admission -Partners Capital Account — Retirement of a Partner –Death of a Partner.										18
5	<b>Partnership Accounts–II</b> 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
	<b>TOTAL</b>										<b>90</b>

**Theory20%Problem80%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Prepare Branch accounts
CO2	Prepare Departmental Accounts
CO3	Understand the preparation of Hire purchase accounts
CO4	Understand the accounting treatment for admission and retirement in partnership
CO5	Know the settlement of accounts at the time of dissolution of a firm.
<b>Textbooks:</b>	
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.
<b>Reference Books:</b>	
1	Dr.S.N.Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman & others(7lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandanand Raman:Advanced Accountancy,Himalaya publications, Mumbai.
<b>Web resources:</b>	
1	<a href="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.">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.</a>
2	<a href="https://www.freshbooks.com/en-za/hub/accounting/departamental-accounting?srsltid=AfmBOorIMJqQMGUF2ugNgPZ4Jz4rTBLzL2_UVo_9amczrvwmMipsa6_gw">https://www.freshbooks.com/en-za/hub/accounting/departamental-accounting?srsltid=AfmBOorIMJqQMGUF2ugNgPZ4Jz4rTBLzL2_UVo_9amczrvwmMipsa6_gw</a>
3	<a href="https://fincen.com/glossary/hire-purchase">https://fincen.com/glossary/hire-purchase</a>
4	<a href="https://blog.ipleaders.in/legal-consequences-of-admission-or-retirement-of-partners/">https://blog.ipleaders.in/legal-consequences-of-admission-or-retirement-of-partners/</a>

### Mapping with Programme Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	15	11	14	15	13	12	11	11	15	11	11
<b>AVERAGE</b>	3	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

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

**FIRST YEAR – SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UPAC22	BUSINESS LAW	CC	4	1	-	-	4	5	25	75	100
<b>Learning Objectives</b>											
LO1	To know the nature and objectives of the essentials of valid contract										
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										
Unit	Content										Hours
1	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> 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										15
2	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract										15
3	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –										15
4	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailment, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.										15
5	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller										15
	<b>TOTAL</b>										<b>75</b>

**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Understand the valid contract.
CO2	Understand the performance of contract.
CO3	Know the contract of indemnity and guarantee
CO4	Understand the provisions relating to Bailment and Pledge
CO5	Know the various provisions of Sale of Goods Act 1930
<b>Textbooks:</b>	
1	N.D. Kapoor , Business Law- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
<b>Reference Books:</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
<b>Web resources:</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- L**

**FIRST YEAR – SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAA21	INDIAN ECONOMY II	EC	4	1	0	0	4	5	25	75	100
<b>Learning Objectives</b>											
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 liberalisation										
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	<b>National Income</b> 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	<b>Planning</b> 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	<b>Economic Reforms and Liberalisation</b> 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	<b>Transport System in India</b> Transport – Importance of Transport (Roadway, Railways, Shipping and Civil Aviation's) to Economic Development – Evaluation of Government Policy in relation to privatisation - Transport Coordination.										15
5	<b>Information Technology</b> Role of Technology - BPO in India - their impact on Economic Development – Cyber Crime										15
	<b>TOTAL</b>										75

**Theory 100%**

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

### Mapping with Programme Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	2	3	2	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	2	2	3	2	3
<b>CO4</b>	3	3	3	2	3	3	3	3	2	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3	2	2	2
<b>Total</b>	14	13	12	13	13	12	13	13	13	13	13
<b>Average</b>	2.8	2.6	2.4	2.6	2.6	2.4	2.6	2.6	2.6	2.6	2.6

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAA22</b>	<b>BUSINESS ENVIRONMENT</b>	<b>EC</b>	<b>4</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To understand the nexus between environment and business.										
LO2	To know the Political Environment in which the businesses operate.										
LO3	To gain an insight into Social and Cultural Environment.										
LO4	To familiarize the concepts of an Economic Environment.										
LO5	To learn the trends in Global Environment / Technological Environment										
Unit	Content										Hours
1	<b>An Introduction</b> The Concept of Business Environment - Its Nature and Significance- Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.										<b>15</b>
2	<b>Political Environment</b> Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.										<b>15</b>
3	<b>Social and Cultural Environment</b> Social and Cultural Environment – Impact of Foreign Culture on Business – Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.										<b>15</b>
4	<b>Economic Environment</b> Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate of Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.										<b>15</b>
5	<b>Technological Environment</b> Technological Environment – Concept - Meaning - Features of Technology - Sources of Technology Dynamics - Transfer of Technology- Impact of Technology on Business - Status of Technology in India- Determinants of Technological Environment.										<b>15</b>
	<b>TOTAL</b>										<b>75</b>

**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social and Cultural Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive Technological Environment for business to operate globally.
<b>Textbooks:</b>	
1	C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2	Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3	Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4	Aswathappa. K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
<b>Reference Books:</b>	
1	Veenakeshav pailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2	Shaikhsaleem, Business Environment, Pearson, New Delhi
3	S. Sankaran, Business Environment, Margham Publications, Chennai
<b>Web resources:</b>	
1	<a href="http://www.mbaofficial.com">www.mbaofficial.com</a>
2	<a href="http://www.yourarticlelibrary.com">www.yourarticlelibrary.com</a>
3	<a href="http://www.businesscasestudies.co.uk">www.businesscasestudies.co.uk</a>

### Mapping with Programme Outcomes

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SECOND SEMESTER II**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAS21P</b>	<b>INTRODUCTION TO TALLY LAB</b>	<b>SEC</b>	-	-	2	-	2	2	25	75	100
<b>Learning Objectives</b>											
LO1	To create a company, ledger, voucher in tally										
LO2	To know how to maintain the day book										
LO3	To create and maintain inventory information in tally										
LO4	To create and maintain bill of material information in tally										
LO5	To know about the Goods and Service Taxes (GST) Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.										
Unit	Content										Hours
1	<b>Tally introduction</b> Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation.										6
2	<b>Books of Accounts</b> Bank Reconciliation Statement – Bill wise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book										6
3	<b>Inventory - I</b> Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures.										6
4	<b>Inventory - II</b> Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.										6
5	<b>Taxation</b> Statutory and Taxation – GST- GST Filing using tally – GST Computation- Open Database Connectivity										6
	<b>Total</b>										<b>30</b>

**100% Practical**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Create a company, ledger, voucher in tally
CO2	Students can able to know how to maintain the day book
CO3	Create and maintain inventory information in tally
CO4	Create and maintain bill of material information in tally
CO5	Apply the Goods and Service Taxes (GST) Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.
<b>Textbooks:</b>	
1	Tally 9.0 – A complete Reference – Tally Solutions (P) Limited.
<b>Reference Books:</b>	
1	Tally.ERP 9 With GST Book by Gaurav Agrawal
2	GST Accounting with Tally.ERP 9 -Ashok K Nadhani
3	Simplest Book for Learning Tally Prime: Training Guide - Asok K. Nadhani , Kanta Nadhani
<b>Web resources:</b>	
1	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Creating_Masters/Accounts_Info/Predefined_Ledgers_in_TallyERP.htm">https://help.tallysolutions.com/article/Tally.ERP9/Creating_Masters/Accounts_Info/Predefined_Ledgers_in_TallyERP.htm</a>
2	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting_Features/Book_Entries_and_adjustment_of_interest.htm">https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting</a>
3	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Advanced_Features/Advanced_Accounting_Features/Book_Entries_and_adjustment_of_interest.htm">_Features/Book_Entries_and_adjustment_of_interest.htm</a>
4	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Creating_Masters/Inventory_Info/Inventory_Information.htm">https://help.tallysolutions.com/article/Tally.ERP9/Creating_Masters/Inventory_Info/Inventory_Information.htm</a>
5	<a href="https://cleartax.in/s/tax-collected-source">https://cleartax.in/s/tax-collected-source</a>

### Mapping with Programme Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	2	3	2	3	2	3	3	2
<b>CO2</b>	2	2	2	3	2	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	2	2	2	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3	3	2	3	3
<b>CO5</b>	3	2	2	3	2	2	2	3	2	2	3
<b>Total</b>	14	11	12	14	13	12	13	13	13	14	14
<b>Average</b>	2.8	2.2	2.4	2.8	2.6	2.4	2.6	2.6	2.6	2.8	2.8

**3 – Strong, 2- Medium, 1**

**SECOND YEAR – SEMESTER – III**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAC31</b>	<b>CORPORATE ACCOUNTING - I</b>	<b>Core</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>5</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To study about 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	<b>ISSUE OF SHARES</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment.									<b>18</b>	
2	<b>REDEMPTION OF PREFERENCE SHARES AND UNDERWRITING OF SHARES AND DEBENTURES</b> Underwriting of Shares and Debentures – Underwriting Commission -Types of Underwriting - Redemption of Preference Shares– Provisions of Companies Act–Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.									<b>18</b>	
3	<b>ISSUE AND REDEMPTION OF DEBENTURES</b> 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.									<b>18</b>	
4	<b>COMPANY FINAL ACCOUNTS</b> 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.									<b>18</b>	
5	<b>VALUATION OF GOODWILL &amp; SHARES</b> Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.									<b>18</b>	
<b>TOTAL</b>									<b>90</b>		

**Theory 20% Problems 80%**

### Course Outcome

Student will be able to	
CO1	Prepare and account for various entries to be passed in case of issue of shares.
CO2	Understand the Redemption of preference shares.
CO3	Gain 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 Book	
1	M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi
2	Shukla, Grewal and Gupta- Advanced Accounts Voll, S. Chand, New Delhi.
3	Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
Web Resources	
1	<a href="#">Corporate Accounting</a>
2	<a href="#">Core-Corporate-Accounting-I.pdf</a>
3	<a href="#">Corporate Accounting Notes, PDF   B COM, BBA, MBA 2025</a>
4	<a href="#">Study-Materials-for-Corporate-Accounting.pdf</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	3	1	2	1	2	3	2
CO2	3	2	2	2	3	1	2	1	2	3	2
CO3	3	2	2	2	3	1	2	1	2	3	2
CO4	3	2	2	2	3	1	2	1	2	3	2
CO5	3	2	2	2	3	1	2	1	2	3	2
<b>TOTAL</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>15</b>	<b>5</b>	<b>10</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>10</b>
<b>AVERAGE</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>2</b>

3 – Strong, 2- Medium, 1- Low

**SECOND YEAR – SEMESTER – III**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAC32	<b>CORPORATE LAW</b>	Core	4	1	0	0	4	5	25	75	100
<b>Learning Objectives</b>											
LO1	To know Corporate Law, Corporate Governance and E- governance										
LO2	To learn about 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	<b>CORPORATE LAWS</b> Introduction – Origin of Corporate law- Corporate Personality – Corporate Governance – Concept – Corporate Governance Practices and Codes: Provisions under The Companies Act. – E-Governance.										15
2	<b>CORPORATE MANAGEMENT AND ADMINISTRATION</b> 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).										15
3	<b>CORPORATE SOCIAL RESPONSIBILITY (CSR)</b> 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.										15
4	<b>EMERGING TECHNOLOGIES IN CORPORATE LAW</b> 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.										15
5	<b>INSOLVENCY AND BANKRUPTCY CODE, 2016</b> Introduction – Objectives – Applicability of the Code – Important Definitions – Relationship between Bankruptcy, Insolvency and Liquidation - Corporate Insolvency Resolution Process – Liquidation Process – Fast Track Insolvency										15

	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.	
<b>TOTAL</b>		<b>75</b>

**Theory 100%**

<b>Course Outcomes</b>	
<b>CO</b>	<b>The students can able to</b>
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
<b>Textbooks:</b>	
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
<b>Reference Books:</b>	
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
<b>Web resources:</b>	
1	<a href="https://www.drishtiiias.com/to-the-points/paper4/corporate-governance-1">https://www.drishtiiias.com/to-the-points/paper4/corporate-governance-1</a>
2	<a href="#">What Is Corporate Management and How Does It Work? (With Types)   Indeed.com</a>
3	<a href="#">corporate social responsibility - Search</a>
4	<a href="https://www.ceb.com/emerging-technologies-legal-corporate-compliance/">https://www.ceb.com/emerging-technologies-legal-corporate-compliance/</a>
5	<a href="https://icmai.in/upload/Students/Supplementary/IBC-2016.pdf">https://icmai.in/upload/Students/Supplementary/IBC-2016.pdf</a>

### Mapping with Programme Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	2	3	3	2	3	2	3	3
<b>CO2</b>	3	2	2	2	3	2	3	3
<b>CO3</b>	3	3	3	3	2	3	2	3
<b>CO4</b>	2	3	3	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3	2
<b>Total</b>	13	13	14	13	14	13	14	14
<b>Average</b>	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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAA31	<b>FINANCIAL SERVICES</b>	<b>Elective</b>	4	1	0	0	4	5	25	75	100
<b>Learning Objectives</b>											
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.										
LO4	To make them understand the Credit Rating system.										
LO5	To provide insights into mutual funds and the operation of NSDL and CSDL.										
Unit	Content										Hours
1	<b>INTRODUCTION TO FINANCIAL SYSTEM</b> 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	<b>INTRODUCTION TO FINANCIAL SERVICES</b> 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	<b>VENTURE CAPITAL AND LEASING</b> Venture Capital – Origin and Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital - Credit Rating System - Growth Factors - Credit Rating Process, Leasing – Types of Leases – Merits and Demerits –										15

	Difference between Lease Financing and Hire Purchase Financing - Evaluation of Leasing Option Vs. Borrowing.	
4	<b>CREDIT RATING</b> Credit Rating – Meaning - Definition – Benefits - Functions- Credit Rating Agencies in India – Debt Rating System of CRISIL, ICRA and CARE and Credit Rating Symbols. Factoring, Forfaiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.	15
5	<b>MUTUAL FUNDS AND WEALTH MANAGEMENT</b> Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations - Investment Process - KYC process and documentation - SIP (Systematic Investment Plan) vs lump sum - STP (Systematic Transfer Plan) and SWP (Systematic Withdrawal Plan) - Wealth Management: Meaning, Scope and Objectives – Role of wealth manager – Financial Life cycle planning – Time value of Money.	15
	<b>TOTAL</b>	75

**Theory 100%**

CO	Course Outcomes
	<b>The students can able to</b>
CO 1	Summarize the role and function of the financial system
CO 2	Gain practical knowledge on key areas relating to management of financial products and services
CO 3	Familiarize students about Venture Capital, Leasing.
CO 4	Infer the importance of the Credit Rating system.
CO 5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.
<b>Textbooks:</b>	
1	Gurusamy. S, Financial Services, Tata McGraw Hill, Noida.
2	C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3	M.Y. Khan, Financial Services, Tata McGraw Hill, Noida.
<b>Reference Books:</b>	
1	Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
2	Perry Stinson, Bank management and Financial Services, Clanrye International, USA.
<b>Web resources:</b>	

1	<a href="https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html">https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html</a>
2	<a href="https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/">https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/</a>
3	<a href="https://scripbox.com/mf/what-is-mutual-fund/">https://scripbox.com/mf/what-is-mutual-fund/</a>

### Mapping with Programme Outcomes

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

**3– Strong,2-Medium, 1-Low**

### Mapping with Programme Specific Outcomes

	PSO1	PSO2	PSO3
<b>CO1</b>	2	2	2
<b>CO2</b>	2	2	2
<b>CO3</b>	2	2	2
<b>CO4</b>	2	2	2
<b>CO5</b>	2	2	2
<b>Total</b>	10	10	10
<b>Average</b>	2	2	2

**3– Strong,2-Medium, 1-Low**

**SECOND YEAR – SEMESTER – III**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
24UMAA34	BUSINESS STATISTICS	Elective	4	1	0	0	4	5	25	75	100
<b>Learning Objectives</b>											
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	LO5 To Understand index number										
Unit	Content										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
	<b>TOTAL</b>	<b>75</b>

**Theory20%Problem80%**

CO	Course Outcomes
	<b>The students can able to</b>
CO1	Determine the measures of central tendency
CO2	Work on Measures of dispersion
CO3	CO3 Calculate the correlation and regression co-efficient
CO4	CO4 Assess problems on time series analysis
CO5	CO5 Calculate index number
<b>Textbooks:</b>	
1	Dr. P. R. Vittal, Business Mathematics and Statistics, Margham Publications, Chennai 2004.
<b>Reference Books:</b>	
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.

### Mapping with Programme Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	2	3	2	2	2	2	2
<b>CO2</b>	3	2	3	2	3	2	2	2
<b>CO3</b>	3	2	3	2	3	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2
<b>Total</b>	15	10	15	10	12	10	10	10
<b>Average</b>	3	2	3	2	2.4	2	2	2

**3– Strong,2-Medium, 1-Low**

### Mapping with Programme Specific Outcomes

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2
<b>CO2</b>	3	2	2
<b>CO3</b>	3	2	2
<b>CO4</b>	3	2	2
<b>CO5</b>	3	2	2
<b>Total</b>	15	10	10
<b>Average</b>	3	2	2

**3– Strong,2-Medium, 1-Low**

**SECOND YEAR – SEMESTER – III**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAS31P</b>	<b>COMPUTER APPLICATIONS IN BUSINESS (LAB)</b>	<b>SEC</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>											
LO1	To apply various terminologies used in the operation of computer systems in a business environment.										
LO2	To learn about the basic concepts of a word processing package										
LO3	To apply the basic concepts of electronic spread sheet software in business.										
LO4	To Understand and apply the basic concepts of PowerPoint presentation										
LO5	To generate electronic mail for communicating in an automated office for business environment										
Unit	Content										Hours
1	<b>WORD PROCESSING</b> Introduction to Word-Processing, Word-Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer										<b>6</b>
2	<b>MAIL MERGE</b> Tables - Inserting, Filling and Formatting a Table – Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.										<b>6</b>
3	<b>PREPARING PRESENTATIONS</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.										<b>6</b>
4	<b>SPREADSHEET AND ITS BUSINESS APPLICATIONS</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet – Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.										<b>6</b>
5	<b>CREATING BUSINESS SPREADSHEET</b> Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.										<b>6</b>
<b>TOTAL</b>										<b>30</b>	

**100% Practical**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
<b>Textbooks:</b>	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr. Sandeep Srivastava, Er. Meera Goyal, Computer Applications In Business - SBPD Publications, UP
3	Mansi Bansal, Sushil Kumar Sharma, Computer Application In Business, Mumbai, Maharashtra
4	Peter Norton, "Introduction to Computers" –Tata McGraw-Hill, Noida.
5	Renu Gupta: Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
<b>Reference Books:</b>	
1	Gupta, Swati ,Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
3	Dr. R. Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
<b>Web resources:</b>	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

**Mapping with Programme Outcomes**

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

**3– Strong,2-Medium, 1-Low**

**SECOND YEAR - SEMESTER IV**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAC41	<b>CORPORATE ACCOUNTING - II</b>	Core	3	1	2	0	5	6	25	75	100
<b>Learning Objectives</b>											
LO1	To know the types of Amalgamation, Internal and external Reconstruction										
LO2	To know Final statements of banking companies										
LO3	To explore 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	<b>AMALGAMATION, ABSORPTION AND INTERNAL RECONSTRUCTION AND EXTERNAL RECONSTRUCTION</b> Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Absorption - Internal Reconstruction – External Reconstruction.										18
2	<b>ACCOUNTING OF BANKING COMPANIES</b> 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	<b>INSURANCE COMPANY ACCOUNTS</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.										18
4	<b>CONSOLIDATED FINANCIAL STATEMENTS</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).										18
5	<b>LIQUIDATION OF COMPANIES</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.										18
<b>TOTAL</b>										<b>90</b>	

**Theory 20% Problem 80%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
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
<b>Textbooks:</b>	
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.
<b>Reference Books:</b>	
1	Advanced Accounts, R.L. Gupta and M. Radhaswamy, Sultan Chand, New Delhi
2	Advanced Accounting, M.C. Shukla, S. Chand, New Delhi
<b>Web resources:</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://byjus.com/govt-exams/principles-of-insurance/">https://byjus.com/govt-exams/principles-of-insurance/</a>
4	<a href="https://boslive.icai.org/pdf/20230912_91_HOLDING_COMPANY_BOOK_PDF_AJAY_RATHI_1694482952.pdf">https://boslive.icai.org/pdf/20230912_91_HOLDING_COMPANY_BOOK_PDF_AJAY_RATHI_1694482952.pdf</a>
5	<a href="https://kb.icai.org/pdfs/PDFFile664adb98e9f1c0.38817652.pdf">https://kb.icai.org/pdfs/PDFFile664adb98e9f1c0.38817652.pdf</a>

**Mapping with Programme outcome**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	3	3	2	2
<b>CO2</b>	3	2	3	3	3	2	3	2	3	3	3
<b>CO3</b>	3	2	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	2	3	2	2	3	2	3	3	2
<b>CO5</b>	3	2	3	2	2	2	3	3	3	2	2
<b>Total</b>	15	11	14	12	12	11	15	13	15	12	11
<b>Average</b>	3	2.2	2.8	2.4	2.4	2.2	3	2.6	3	2.5	2.2

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

**SECOND YEAR - SEMESTER IV**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAC42	<b>PRACTICAL AUDITING</b>	Core	4	1	0	0	4	5	25	75	100
<b>Learning Objectives</b>											
LO1	To make the students to understand the concept of present day Auditing Practices.										
LO2	To enable the students to gain knowledge of Audit Programme and Internal control.										
LO3	To make the students to understand the Vouching										
LO4	To make the students to understand the knowledge of company auditors										
LO5	To make the students to understand the auditors report										
Unit	Content										Hours
1	<b>INTRODUCTION</b> 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.										15
2	<b>AUDIT PROGRAMME AND INTERNAL CONTROL</b> 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.										15
3	<b>VOUCHING</b> 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.										15
4	<b>COMPANY AUDITORS</b> 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										15
5	<b>AUDITOR’S REPORT</b> Auditor’s Report –Preparation and presentation - Importance of auditor’s report - contents of audit report - Kinds of reports.										15
<b>TOTAL</b>										<b>75</b>	

**Theory 100%**

### Course Outcomes

After completion of the course, Students will be able to:

<b>CO1</b>	Identify the introduction & concepts of auditing
<b>CO2</b>	Understand & gain the knowledge of Audit Programme and Internal control .
<b>CO3</b>	Define the Vouching
<b>CO4</b>	Understand the knowledge of company auditors
<b>CO5</b>	Understand the Auditors report

### Text books

1	Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2	Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

### Reference Books

1	Practical Auditing, B.N. Tandon, Sultan Chand and Co., NewDelhi.
2	Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
3	Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
4	Sundar. K & Paari. K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Dr. N. Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.
6	S.K. Basu Auditing and Principles and Techniques Pearson
7	T.R. Sharma Auditing Sahitya Bhavan, Agra.

### Web Resources

1	<a href="http://www.osbornebooksshop.co.uk/p/auditing_tutorial">http://www.osbornebooksshop.co.uk/p/auditing_tutorial</a>
2	<a href="http://www.mu.ac.in">www.mu.ac.in</a>
3	<a href="http://www.learnthat.com">www.learnthat.com</a>

### Mapping with Programme outcome

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	15	11	14	15	13	12	11	11	15	11	11
<b>AVERAGE</b>	3	2.2	2.8	3	2.6	2.4	2.2	2.2	3	2.2	2.2

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

**SECOND YEAR - SEMESTER IV**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
25UPAA41	COMPANY LAW	EC	4	1	0	0	4	5	25	75	100
<b>Learning Objectives</b>											
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	<b>INTRODUCTION: INDIAN COMPANIES ACT 2013:</b> 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	<b>FORMATION OF COMPANY:</b> 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	<b>MEETING:</b> 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	<b>MANAGEMENT &amp; ADMINISTRATION:</b> 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	<b>WINDING UP:</b> 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
<b>TOTAL</b>		<b>75</b>

**Theory 100%**

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
<b>Textbooks:</b>	
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
<b>Reference Books:</b>	
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
<b>Web resources:</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>

3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>
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**Mapping with Programme Outcomes**

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR - SEMESTER IV**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAA42</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>EC</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To explore to the aspects relating of Human resource management										
LO2	To acquire knowledge on HRIS and job design										
LO3	To equip with the various processes of Recruitment and Selection										
LO4	To be acquainted with Training methods and career development										
LO5	To assimilate knowledge on concept of Performance Appraisal and WPM.										
Unit	Content									Hours	
1	<b>INTRODUCTION TO HRM</b> 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.									15	
2	<b>HRIS AND JOB ANALYSIS</b> Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Job Specification.									15	
3	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.									15	
4	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development - Career Development.									15	
5	<b>PERFORMANCE APPRAISAL AND WORKERS PARTICIPATION IN MANAGEMENT</b> Performance appraisal – Transfer – Promotion and Separation of services. Workers Participation in Management – meaning- features-objectives- levels of WPM- Reasons for failure of workers participation management- suggestions for effective WPM									15	
<b>TOTAL</b>									75		

**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Examine the role of HRM in the new age organisation.
CO2	Plan man power requirements and implement techniques of job design.
CO3	Formulate action plans for employee Recruitment and Selection
CO4	Choose appropriate methods of Training
CO5	Formulate strategies for performance appraisal and workers participation in management
<b>Textbooks:</b>	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P. Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
<b>Reference Books:</b>	
1	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
2	Dr. K. Sundar and Dr. J Srinivasan, Human Resource Development, Margham Publications, Chennai.
3	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>Web resources:</b>	
1	<a href="https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://w.na&lt;br/&gt;gementstudyguide.com">https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://w.na gementstudyguide.com</a>
2	<a href="https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://ta&lt;br/&gt;ntsprint.com">https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://ta ntsprint.com</a>
3	<a href="https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://p&lt;br/&gt;ductive.io">https://www.google.com/url?sa=t&amp;source=web&amp;rct=j&amp;opi=89978449&amp;url=https://p ductive.io</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2

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

**SECOND YEAR - SEMESTER IV**

Course Code	Course Name	Category	L	T	P	S	Credits	Hours	Marks		
									CIA	External	Total
<b>25UPAS41</b>	<b>SOCIAL MEDIA MARKETING</b>	<b>SEC</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>25</b>	<b>75</b>	<b>100</b>
Learning Objectives											
LO1	To understand the foundations of social media and its role in marketing										
LO2	To conceptualize social media marketing strategy formulation										
LO3	To understand the typology of social media platforms and their utility for marketers										
LO4	To become familiar with social media analytics and metrics										
LO5	To become familiar with marketing through social media platforms.										
Unit	Content									Hours	
1	<b>FOUNDATIONS OF SOCIAL MEDIA MARKETING:</b> Social Media and its role within Marketing, Social media environment – Social consumers – Social applications – Social business ecosystem – Network structure and group influences in social media									<b>6</b>	
2	<b>SOCIAL MEDIA MARKETING STRATEGY AND PLANNING:</b> Rules of engagement for social media marketing- Target audience – Influencers – Message/Content Developing a Social media marketing plan									<b>6</b>	
3	<b>SOCIAL MEDIA PLATFORMS ACTIVITIES:</b> Typology, scope and utility, Scope and marketing utility of blogging, micro-blogging, social networks, social bookmarking, collaboration, video sharing, podcasts, picture sharing, live streaming, webinars									<b>6</b>	
4	<b>SOCIAL MEDIA DATA MANAGEMENT AND MEASUREMENT:</b> Social media analytics, social media metrics – Introduction to analytics tools for popular social media. Social media monitoring and Online reputation management									<b>6</b>	
5	<b>MARKETING THROUGH SOCIAL MEDIA PLATFORMS:</b> Marketing through Face book– Community building and engagement Marketing through LinkedIn – B2B lead generation and personal branding Marketing through Twitter – Driving traffic and conversations.									<b>6</b>	

<b>TOTAL</b>	<b>30</b>
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**Theory 100%**

<b>CO</b>	<b>Course Outcomes</b> <b>The students can able to</b>
CO1	Understand the foundation of Social media marketing
CO2	Conceptualize social media marketing strategy formulation
CO3	Understand the typology of social media platforms
CO4	Become familiar with media analytics and metrics
CO5	Perform marketing through social media platforms.
<b>Textbooks:</b>	
1	Social Media Marketing: A Strategic Approach (2e). Barker, Barker, Bormann, Zahay and Roberts, 2017,)
2	Social Media Marketing (3e), Tuten and Solomon, 2018, Sage Publications
<b>Reference Books:</b>	
1	Social Media Marketing for Dummies (3e). Singh and Diamond, 2014, Wiley
2	Social Media Marketing: Next generation of business engagement, Evans and McKee, 2010, Wiley
<b>Web resources:</b>	
1	<a href="https://www.wordstream.com/social-media-marketing">https://www.wordstream.com/social-media-marketing</a>
2	<a href="https://engage.marketo.com/rs/460-TDH-945/images/The-Definitive-Guide-to-Social-Media-Marketing-Marketo.pdf">https://engage.marketo.com/rs/460-TDH-945/images/The-Definitive-Guide-to-Social-Media-Marketing-Marketo.pdf</a>
3	<a href="https://www.researchgate.net/publication/256296291_Social_Media_Marketing_SOCIAL_MEDIA_MARKETING_ADVANTAGES_AND_DISADVANTAGES">https://www.researchgate.net/publication/256296291_Social_Media_Marketing_SOCIAL_MEDIA_MARKETING_ADVANTAGES_AND_DISADVANTAGES</a>

### Mapping with Programme Outcomes and Programme Specific Outcomes

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	2	2	2	1	2	1	1	1
<b>CO2</b>	3	1	2	2	1	1	1	2
<b>CO3</b>	2	2	2	2	2	1	2	2
<b>CO4</b>	2	2	2	2	2	2	2	2
<b>CO5</b>	2	2	2	2	2	1	2	2
<b>TOTAL</b>	11	9	10	9	9	6	8	9
<b>AVERAGE</b>	2.2	1.8	2.0	1.8	1.8	1.2	1.6	1.8

**3 – Strong, 2- Medium, 1- Low**