



**ANNAMALAI UNIVERSITY**  
**109-B.Com. (Corporate Secretaryship)**

Programme Structure and Scheme of Examination (under CBCS)  
 (Applicable to the candidates admitted in Affiliated Colleges  
 in the academic year 2022 -2023 ONLY)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
<b>SEMESTER – I</b>							
22UTAML11	I	Language Course - I : Tamil-I	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOSC13	III	Core Course - I : Financial Accounting – I	4	4	25	75	100
22UCOSC14		Core Course - II :Business Organization	4	4	25	75	100
		Core Practical – I : Computer Application in Business	4	-	-	-	-
22UCOSA16		Allied Course - I	4	3	25	75	100
22UCOSS17		Skill Based Course - I:Advertising and Salesmanship	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>21</b>			<b>700</b>
<b>SEMESTER – II</b>							
22UTAML21	I	Language Course - II : Tamil – II	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOSC23	III	Core Course - III : Financial Accounting – II	5	4	25	75	100
22UCOSP24		Core Practical – I : Computer Application in Business	4	3	40	60	100
22UCOSA25		Allied Course - II	4	3	25	75	100
22UCOSS26		Skill Based Course II: Principles of Insurance	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	1	1	25	75	100
22UNMSD01	IV	Language Proficiency for Employability: EFFECTIVE ENGLISH	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>22</b>			<b>900</b>

<b>SEMESTER – III</b>							
22UTAML31	I	Language Course - III: Tamil – III	5	3	25	75	100
22UENGL32	II	English Course - III : English through Literature - I	5	3	25	75	100
22UCOSC33	III	Core Course - IV: Corporate Accounting I	4	4	25	75	100
22UCOSC34		Core Course - V : Business Law	4	4	25	75	100
		Core Practical – II : Introduction to Multimedia and DTP	3	-	-	-	-
22UCOSA36		Allied Course - III :	3	3	25	75	100
22UCOSE37		Internal Elective – I :	4	4	25	75	100
22UCOSN38	IV	Non-Major Elective – I: Principles of Management	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>23</b>			<b>700</b>

<b>SEMESTER – IV</b>							
22UTAML41	I	Language Course - IV: Tamil -IV	5	3	25	75	100
22UENGL42	II	English Course - IV :English through Literature - II	5	3	25	75	100
22UCOSC43	III	Core Course - VI: Corporate Accounting II	4	4	25	75	100
22UCOSC44		Core Course - VII: Company Law & Secretarial Practice	4	4	25	75	100
22UCOSP45		Core Practical – II: Introduction to Multimedia and DTP	2	3	40	60	100
22UCOSA46		Allied Course - IV :	3	3	25	75	100
22UCOSE47		Internal Elective - II :	3	3	25	75	100
22UCOSN48	IV	Non-Major Elective – II: Entrepreneurial Development	2	2	25	75	100
22UNMSD02	IV	MS Office Essentials	2	2	25	75	100
<b>Total</b>			<b>30</b>	<b>27</b>			<b>800</b>

<b>SEMESTER – V</b>							
22UCOSC51	III	Core Course - VIII: Cost Accounting	5	5	25	75	100
22UCOSC52		Core Course - IX : Income Tax Law and Practice	6	5	25	75	100
22UCOSC53		Core Course - X: Entrepreneurial Development	6	5	25	75	100
		Core Practical – III: Computerized Accounting (Tally)	4	-	-	-	-
22UCOSE55		Internal Elective - III	4	4	25	75	100
22UCOSS56	IV	Skill Based Course – III: Research Methodology	3	2	25	75	100
22UGENS57	IV	Gender Studies	2	1	25	75	100
<b>Total</b>			<b>30</b>	<b>22</b>			<b>600</b>

<b>SEMESTER – VI</b>							
22UCOSC61	III	Core Course - XV: Management Accounting	6	5	25	75	100
22UCOSC62		Core Course - XVI : Corporate Governance and Business Ethics	6	5	25	75	100
22UCOSC63		Core Course - XVII : Customs, Excise and Goods and Service Tax	6	5	25	75	100
22UCOSP64		Core Practical – III : Computerized Accounting (Tally)	5	3	40	60	100
22UCOSE65		Internal Elective - IV :	4	3	25	75	100
22UCOSS66	IV	Skill Based Course – IV: Project Work	3	2	25	75	100
22UEXTA67		Extension Activities	-	1	100	-	100
22UMNSD03	IV	Mutual Funds / Insurance	-	2	25	75	100
		<b>Total</b>	<b>30</b>	<b>26</b>			<b>800</b>
		<b>Grand Total</b>		<b>140</b>			<b>4400</b>

**List of Allied Courses (Choose 1 out of 3 in each Semester)**

<b>Semester</b>	<b>Course Code</b>	<b>Course Title</b>	<b>H/W</b>	<b>C</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
I	22UECOA02	Business Economics	4	3	25	75	100
	22UBUMA01	Business Mathematics	4	3	25	75	100
	22UCOMA02	Consumerism	4	3	25	75	100
II	22UCOMA04	Banking Theory Law and Practice	4	3	25	75	100
	22UCOMA08	Intellectual Property Rights	4	3	25	75	100
	22UCOMA12	Business Communication	4	3	25	75	100
III	22USTAA02	Business Statistics	3	3	25	75	100
	22UCOMA15	Cyber Security	3	3	25	75	100
IV	22UCOMA18	Organisational Behaviour	3	3	25	75	100
	22UCOMA23	Innovation Management	3	3	25	75	100

**List of Internal Elective Courses) (Choose 1 out of 3 in each Semester)**

Semester	Course Code	Course Title	H/ W	C	CI A	ES E	Tot al
III	22UCOSE37-1	Corporate Control System	4	4	25	75	100
	22UCOSE37-2	Financial Markets and Services	4	4	25	75	100
	22UCOSE37-3	Principles of Marketing	4	4	25	75	100
IV	22UCOSE47-1	Office Management	3	3	25	75	100
	22UCOSE47-2	Business Management	3	3	25	75	100
	22UCOSE47-3	E-Banking	3	3	25	75	100
V	22UCOSE55-1	Practical Auditing	4	4	25	75	100
	22UCOSE55-2	Business Environment	4	4	25	75	100
	22UCOSE55-3	Financial Management	4	4	25	75	100
VI	22UCOSE65-1	Human Resource Management	4	3	25	75	100
	22UCOSE65-2	Investment Management	4	3	25	75	100
	22UCOSE65-3	Services Marketing	4	3	25	75	100

**PROGRAMME OUTCOMES**

Upon the Successful completion of B.Com (Corporate Secretaryship) programme, the graduates would be able to

- 1) Integrate knowledge developed relating to various courses ranging from Business Organisation, Intellectual Property Rights, Organizational Behaviour, Business Law, Corporate Control System, Company Law and Secretarial Practice, Legal Environment of Business, Income Tax, Corporate Governance and Ethics, and Entrepreneurial Development and would excel into successful Corporate Managers/ Corporate Advisor. Knowledge over these courses, would make them feel comfortable in professional courses like CA, CMA, and CS.
- 2) Gain broad understanding and knowledge of the overall functioning of a company ranging from conducting and convening various meetings and carry out various activities in the capacity as Corporate Secretary.
- 3) Familiar with the corporate terminologies, clerical skills, procedures and legal framework.
- 4) Acquire skills to work as audit assistant, tax consultant, and company secretary.
- 5) Inculcate ethical principles and commit professional ethics and responsibilities in accordance with the norms of secretarial practices.

<b>SEMESTER : I CORE - I PART : III</b>	<b>22UCOSC13: FINANCIAL ACCOUNTING - I</b>	<b>CREDIT : 4 HOURS : 4/W</b>
---	--	-----------------------------------

**COURSE OBJECTIVES**

1. To understand the basic concepts of Accounting
2. To enable the students to learn the accounting process for preparation of final accounts.
3. To understand the basic concepts and process used to calculate depreciation.
4. To analyze and evaluate information for Bank Reconciliation
5. To understand the single entry system.

**Unit I :Introduction of Accounts****Hours : 12**

Introduction – Accounting concepts and conventions – Accounting Rules - Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

**Unit II :Final Accounts****Hours : 12**

Meaning of Final Accounts– preparation of trading, profit & loss account and balance sheet of sole proprietorship concern – adjustments in preparation of final accounts.

**Unit III :Depreciation****Hours : 12**

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

**Unit IV :Bill of Exchange and Bank Reconciliation Statement****Hours : 12**

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

**Unit V:Single Entry System****Hours : 12**

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit, Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. Understand the accounting concepts, conventions and accounting standards.
2. Calculate gross profit, net profit and prepare Balance Sheet
3. Critically evaluate various methods of depreciation
4. Compare cash book with pass book
5. Distinguish between Single Entry and Double Entry System.

**Text Books**

1. Financial Accounting S.P Jan and K.L. Narangkalyani publishers, New Delhi.
2. Financial Accounting -. Dr. T.S. Reddy & Dr. A. Murthy –Margham Publications, Chennai.
3. S.N. Maheswari& S.K. Maheswari, (2005), Financial Accounting, Vikas Publishing House Pvt Ltd., New Delhi.

**Supplementary Readings**

1. R.L. Gupta & V.K. Gupta, (2006), Financial Accounting Sultan Chand& Sons, New Delhi.
2. R.L. Gupta & M. Radhaswamy, (2006), Advanced Accountancy, VolumeI, Sultan Chand & Sons, New Delhi.
3. S.P. Jain & K.L. Narang, (2004), Advanced Accountancy Volume I,Kalyani Publishers, New Delhi.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	3	2	3	3	3
<b>CO5</b>	3	3	3	3	3

**1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : I CORE - II PART : III</b>	<b>22UCOSC14 : BUSINESS ORGANISATION</b>	<b>CREDIT : 4 HOURS : 4/W</b>
--	--	-----------------------------------

**COURSE OBJECTIVES**

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. To analyse the factors influencing the business location.
4. To appraise the working of chamber of commerce and trade associations.
5. To evaluate the difference between IC, MNC, GC and TNCs

**Unit I :Introduction****Hours : 12**

Business–Meaning–Characteristics–Objectives– Criteria for Success in Modern. Business –Classification of Business–Profession–Meaning–Distinction between Business and Profession

**Unit II :Forms of Business Organization****Hours : 12**

Sole Trader– Partnership firm–concepts of Limited Liability Partnership firm, Cooperative Societies–Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

**Unit III :Location of Industry****Hours : 12**

Meaning - Theories of Location - Factors Influencing Location - Plant Layout. Definition -Meaning – Objectives - Characteristics of Good Layout - Size of Firm

**Unit IV :Business Combination****Hours : 12**

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade Associations – Features and functions.

**Unit V:Multi National Corporation s(MNC's)****Hours : 12**

Definition- Distinction among IC,MNC,GC and TNC-Characteristics of MNC's-cultural impact of MNC's - Factors contributed for the growth of MNC's– Advantages and Disadvantages of MNC's–Control over MNC's–Organization Design and Structure of MNC's.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. Familiarize with Modern Business, and Profession.
2. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
3. Acquire knowledge about the locational advantages.
4. Understand different forms of business combination and their relative merits.
5. Distinguish and outline the characteristics of MNCs,GC and TNCs.

**Text Books**

1. Business Organization-Prof.C.D. Balaji &Dr.G.Prasad ,Margham Publications, Chennai.
2. Business Organization-Kathiresan&Dr.Radha, PrasanaPublishers,Chennai.
3. Business Organisation& Management-DinkarPagare, Sultan Chand & Sons, New Delhi.

**Supplementary Readings**

1. Business Organization-P.N. Reddy &S.S.Gulshan, Eurasia Publishing House(Pvt.) Ltd, New Delhi.
2. Fundamentals of Business Organisation& Management - Y.K. Bhushan, Sultan Chand & Sons, New Delhi.
3. Business Organisation& Management - C.B.Gupta Sultan Chand & Sons, New Delhi.
4. International Business–Text andCases– Dr.P.SubbaRao, Himalaya Publishing house, New Delhi.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	2	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	2	3

**1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER: I CORE PRACTICAL: I PART:III</b>	<b>COMPUTER APPLICATION IN BUSINESS</b>	<b>HOURS: 4/W</b>
---	---	-------------------

**COURSE OBJECTIVES**

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

**LIST OF PROGRAMMES****MS-WORD**

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

**MS-EXCEL**

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning , Editing Data in Cell .
- 3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

**COURSE OUTCOMES**

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

**OUTCOME MAPPING**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PO – Programme Outcome, CO – Course outcome**

1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER: I PART: III</b>	<b>22UECOA02: BUSINESS ECONOMICS</b>	<b>CREDIT:3 HOURS:4/W</b>
----------------------------------	--------------------------------------	-------------------------------

### **COURSE OBJECTIVES**

- 1) To expose students to economic concepts and analytical approach.
- 2) To make them understand the role and responsibilities of business.
- 3) To make them to apply economic concepts in decision making.
- 4) To make them acquire knowledge about economic concepts which are used in business.
- 5) To make them apply economic concepts to different economic and business conditions.

### **UNIT I:Nature and Scope of Business Economics**

Meaning and scope of Business Economics- objectives of business- role and responsibilities of business-Micro economics and Macroeconomics- meaning and scope - interdependence between the two.

### **UNIT II: Demand and Supply Analysis**

Meaning – determinants of demand - law of demand – exceptions to law of demand – supply - meaning – law of supply – elasticity of demand – price, income and cross elasticity of demand – methods of measuring elasticity of demand – importance of elasticity of demand.

### **UNIT III: Demand forecasting**

Demand forecasting – definition – objectives – forecasting techniques – importance of demand forecasting.

### **UNIT IV: Market Structure**

Types of market-features-price and output determination under perfect competition (short run and long run)-monopoly-monopolistic competition-oligopoly

### **UNIT IV: Pricing Methods**

Different Pricing methods- full cost pricing-target pricing-marginal cost pricing-going rate pricing-customary pricing-differential pricing-pricing of new products-pricing of public utilities

### **COURSE OUTCOMES**

After the completion of the syllabus the students

- 1) Understand the meaning and importance of business economics and role of business.
- 2) Get knowledge about demand, supply and elasticity of demand.
- 3) Get knowledge about demand forecasting and use in business.
- 4) Gain knowledge about pricing under different market conditions.
- 5) Understand about the pricing methods.

**Text Books**

- 1) Sankaran.S- *Business Economics (6 th ed)*- Margam Publication-Chennai.
- 2) Ahuja.H.L-*Business Economics*- Sultan Chand& Sons-New Delhi.
- 3) Chaudhary.C.M-*Business Economics*- RBSA Publishers-Jaipur.

**Supplementary Readings**

- 1) Mithani. D.M& Murthy-*Fundamentals of BusinessEconomics*- Himalaya Publishing House-New Delhi.
- 2) Cauvery- *Managerial Economics*- S.Chand-New Delhi.
- 3) Sundaram.K.P.M and Sundaram .E.N-*Micro Economics*-S.Chand –New Delhi.

**COURSE MAPPING**

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	3	2	3
CO3	3	2	2	3	3
CO4	2	2	2	2	2
CO5	3	2	2	3	3

1-LOW    2- MEDIUM    3- HIGH

<b>SEMESTER – I ALLIED-I</b>	<b>22UBUMA01: BUSINESS MATHEMATICS</b>	<b>CREDIT – 3 HOURS – 4/W</b>
----------------------------------	--	-----------------------------------

### **COURSE OBJECTIVES**

The course aim is to introduce the concepts of operations on set and applications, to study the characteristic of analytical geometry, differential calculus, matrices and commercial arithmetic.

#### **UNIT - I: SET THEORY**

Basic concepts – Subsets – Operations on sets Applications – Cartesian Product – Relation – Properties of relation - Functions.

#### **UNIT – II: ANALYTICAL GEOMETRY**

Distance – Slope of a straight line – Equation of Straight line-Point of Intersection of two lines – Interpretation – Break even analysis – Parabolas.

#### **UNIT – III: DIFFERENTIAL CALCULUS**

Limits – Continuity –Changes in related variables-Average & Marginal concepts – Differential coefficient-Standard Forms – Simple applications to Economics.

#### **UNIT – IV: MATRICES**

Addition of matrices –Scalar multiplication-Multiplication of a matrix by a matrix- Inverse of a matrix – Solution of a system of linear equation –Input output Analysis.

#### **UNIT – V: COMMERCIAL ARITHMETIC**

Percentages – Simple and Compound interests – Arithmetic and Geometric Series – Simultaneous Linear equations.

### **COURSE OUTCOMES**

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

- 1) Know the basic concepts of operations on sets, relations and functions.
- 2) Learn to find an equations of straight line, distance, slope and interpretations.
- 3) Able to find Limit, Continuity, Average and Marginal cost using differential calculus.
- 4) Know the operations on Matrices, inverse of Matrix, Solution of system of linear equations and Input and Output Analysis using matrices.
- 5) Compute percentage, simple and compound interest, Arithmetic and Geometric series and solve Simultaneous Linear equations.

**Text Books**

- 1) Contents and Treatment as in “An Introduction to Business Mathematics”, V. Sundaresan, S. D. Jaya Seelan, S. Chand & Company Ltd, New Delhi(2003).  
 Unit-I: Chap:2 (Sec: 2.1 – 2.7), Pages(34-62)  
 Unit-II: Chap:1 (Sec: 1.1 –1.8), Pages(1-33)  
 Unit-III: Chap:3 (Sec: 3.1–3.6,3.11),Pages(75-91),Pages(116-123)  
 Unit-IV: Chap:8 (Sec: 8.2-8.7),Pages(285-328)  
 Unit-V: Chap:7 (Sec: 7.1,7.2,7.3,7.5),Pages(229-258),Pages(269-272).

**Supplementary Readings**

- 1) “Business Mathematics”, Qazi Zameeruddin, V. K. Kahanna, S. K. Bhambri, Vikas Publishing Pvt Ltd, New Delhi (1995).
- 2) “Business Mathematics”, V. K. Kapoor, S. Chand & Company Ltd, New Delhi (1994).
- 3) “Business Mathematics” P.R.Vittal , Margham Publications.

**OUTCOME MAPPING**

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	2	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	2	3	3	3	2

1-Low 2-Moderate 3- High

<b>SEMESTER: I</b> <b>ALLIED: I</b> <b>PART:III</b>	<b>22UCOMA02: CONSUMERISM</b>	<b>CREDIT:3</b> <b>HOURS:4/W</b>
---	-------------------------------	-------------------------------------

### **COURSE OBJECTIVES**

- 1) To make students to acquire knowledge of consumerism.
- 2) To understand the fundamentals of Consumerism.
- 3) To know the Consumer Protection Act, 1986 and Consumer Protection Act 2006 (Amendments.)
- 4) To gain knowledge Consumer Protection Council.
- 5) To enable the redressal of consumer grievances.

### **Unit-I Introduction**

Definitions of the term:-Consumer – Types of Consumer Appropriate authority –Complainant–Consumer dispute–Restrictive Trade Practice.

### **Unit- II Consumer Protection Act 1986**

Introduction of Consumer Protection Act 1986–Objectives -Consumer Protection Act 2006 (Amendments)–Salient features.

### **Unit-III Various forms of Consumer Rights**

The various Consumer Rights: -Right to Safety, Right to Information, Right to Choose, Right to be heard–Right against exploitation–Right to Consumer Education.

### **Unit-IV Consumer Protection Council**

Consumer Protection Council: - Composition and Powers of National Commission, State Commission and District Consumer Forum.

### **Unit- V Redressal of consumer grievances**

Redressal of consumer grievances- Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission, National Commission.

### **COURSE OUTCOMES**

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

- 1) Understand the basic fundamentals of Consumerism
- 2) Apply the fundamentals of Consumer Protection Act and its Amendments.
- 3) Appraise various forms of consumer rights.
- 4) Evaluate the composition and powers of Consumer Protection Council.
- 5) Analyse the procedures for filing of complaints with various levels of Consumer forums.

### **Text Books**

- 1) D. Regasurya Rao , Lecture on Tort and Consumer Protections Law, Asia Law House Hyderabad.
- 2) Prof. Rakesh, Consumer Protection Laws, Central – Law Agency
- 3) Khanna, Consumer Protection (Amendment) Act 2002, S. Chand & Sons. 2012.

**Supplementary Readings**

- 1) Dr.V.K.Agarwal, Consumer Protection ( Law & Practice) Bharat Law House Pvt. Ltd
- 2) H.D.Pithawalla, The Consumer Protection Act 2019, C. Jamnadas & Co
- 3) Avtar Singh, Consumer Protection ( Law & Practice), Eastern Book Co.

**OUTCOME MAPPING**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER : I SKILL BASED: I PART : IV</b>	<b>22UCOSS17: ADVERTISING AND SALESMANSHIP</b>	<b>CREDIT : 2 HOURS : 2/W</b>
--	--	-----------------------------------

**COURSE OBJECTIVES**

1. To know the fundamental aspects of advertising.
2. To prepare the advertising copy.
3. To be aware of the recent trends in advertising.
4. To know the basic aspects of the salesmanship.
5. To understand the duties and responsibilities of salesman

**Unit I :Origin and Development of Advertising****Hours : 6**

Definition of Advertising- Origin and Development of Advertising -Objectives - Nature-Scope of Advertising- -Functions -Types -Benefits.

**Unit II :Advertisement Copy****Hours : 6**

Advertisement copy - Advertising media- Advertising Agencies.

**Unit III :Recent trends in Advertising****Hours : 6**

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

**Unit IV :Qualities of Salesmanship****Hours : 6**

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

**Unit V:Duties of Salesmanship****Hours : 6**

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. Understand the basic concepts of advertising
2. Analyse the role of advertising media and advertising agency.
3. Evaluate the social and ethical aspects of advertising.
4. Apply the procedure involved in the recruitment of salesman.
5. Distinguish salesmanship and advertising.

**Text Books**

1. R.S.N. Pillai & Bagavathi Modern Marketing (Principles and Practices) S. Chand & Co. New Delhi
2. S Rajkumar, V Rajagopalan Sales and Advertisement Management S. Chand & Company Pvt. Ltd.
3. Sahu and Raut Salesmanship and Sales Management Vikas Publishing House, Chennai.
4. CL Tyagi & Arun Kumar Sales Management; Atlantic publishers.

**Supplementary Readings**

1. Chunawalla K.C. Sethia Advertising (Principles and Practices) Chunawalla K.C. Sethia
2. Dr. M.M. Varma, R. K. Agarwal Advertising Management Forward 300K Depot, New Delhi.
3. Mahendra Mohan Advertising Management Tata Mcgraw-hill Publishing Company Limited, New Delhi, India.
4. G.R. Basotia N. K Sharama Advertising Marketing and Sales Management Mangal Deep Jaipur.
5. Dr. K. Sundar Essentials of Marketing Vijay Nicholes Imprint Pvt. Ltd., Chennai.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER: II</b> <b>CORE: III</b> <b>PART:III</b>	<b>22UCOSC23: FINANCIAL ACCOUNTING - II</b>	<b>CREDIT:4</b> <b>HOURS:5/W</b>
--	---	-------------------------------------

**COURSE OBJECTIVES**

- 1) To give an insight about Account Current and Average Due Date
- 2) To understand the branch accounts and its types
- 3) To have practical knowledge in the preparation departmental accounting
- 4) To familiarize with accounting procedure on Partnership – Admission and Retirement
- 5) To acquire practical knowledge in Partnership accounts on Dissolution

**Unit I : Average Due Date and Account Current****Hours: 15**

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems

**Unit II: Branch Accounts****Hours: 15**

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors’ system – whole sale branch system and Final account systems.

**Unit III: Departmental Accounts****Hours: 15**

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

**Unit IV: Partnership - Admission and Retirement****Hours: 15**

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems)

**Unit V: Partnership – Dissolution****Hours: 15**

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems)

**COURSE OUTCOMES**

At the completion of course, the learners would be able to:

- 1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
- 2) Be familiar with the nuances of different systems of accounting followed in Branches.
- 3) Acquire the knowledge about Departmental Accounts.
- 4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.

- 5) Understand the accounting procedures involved in the Dissolution of firm under different situations.

### Text Books

- 1) Jain, S.P., Narang, K.L., (2020). *Financial Accounting*. New Delhi: India: Kalyani publishers,.
- 2) Reddy, T.S. & Murthy A., (2020) *Financial Accounting*. Margham Publications, Chennai, India
- 3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, Vikas Publishing House Pvt Ltd. New Delhi, India

### Supplementary Readings

- 1) Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand & Sons,
- 2) Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

### OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	2	3	3	3	2

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

<b>SEMESTER : II CORE PRACTICAL: I PART: III</b>	<b>22UCOSP24: COMPUTER APPLICATION IN BUSINESS</b>	<b>CREDITS : 3 HOURS : 4/W</b>
--	--	------------------------------------

**Lab Assignment for Computer Application in Business (Practical Only) Lab  
Assignment for MS Word (Model Questions)**

- 1) Use mail merge feature of word processor to do the following: Write a letter to invite some of your friend to attend a seminar on your college.
- 2) Make a resume or Bio Data
- 3) Prepare a company letter head using logo
- 4) Draft covering letter for a job along with your resume
- 5) Design a certificate for your college seminar in landscape mode along with border in MS word
- 6) Design an invoice bill using MS Word
- 7) Create the following documents: A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.
- 8) Prepare a table in MS word containing Serial no, Name of the Students, Subject Name, and Total
- 9) Copy a document to a new document and align paragraph, line spacing, font size on the new document

**Lab Assignment for MS EXCEL (Model Questions)**

- 1) Create a student worksheet containing roll numbers, name, sex, address email and phone number
- 2) Create an invoice design using MS Excel
- 3) Create a worksheet for students contain Name, Subject Name, Total Average mark for a student and overall percentage of Subject.
- 4) Create a table in worksheet

Name	Quantity	Price	Gross	Discount 5%	Net
Rice	500	40			
Wheat	500	35			
Oil	250	170			
Sugar	300	40			

Use the formula and drag for other cells

- 5) Enter the data in worksheet

Department	Marks
English	80%
Commerce	90%
Maths	85%
Computer Science	70%

Based on these data draw chart ( Pie, Bar, Line etc)

6) Create the following in Worksheet

Roll No.	Employee Name	Basic	DA	Gross Salary

Use Formula for the calculation of DA and Gross Salary

Sort the items in descending order depending upon the gross salary Create a Bar chart to show Name and Gross Salary

7) Create the following Spreadsheet

Roll No.	Name	Marks	Grade

Assign Grade using conditioning – “if”

8) Principal Amount: 2, 00,000 Rate of interest : 5% Time period : 10 years Amount to be paid: ?

From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8%; b) Time period to 5 Years and 3 Years.

9) Draw a Bar diagram for your class showing number of pass and fail for each subject.

#### Lab Assignment for MS POWERPOINT (Model Questions)

- 1) Prepare a power point slide for your department including Vision mission Objectives of the department, Students Strength, Faculty Profile, Alumni of the department
- 2) Prepare a power point slide for Unit 1
- 3) Prepare a power point slide for college including Vision mission Objectives of the College, Students Strength, Faculty Profile, Alumni Details, Facilities, Library
- 4) Prepare a PowerPoint slide based on your resume.
- 5) Prepare a PowerPoint slide for your subject based on teachers' discretion.

#### Lab Assignment for INTERNET (Model Questions)

- 1) Download a File on “Internet” from a website by using a search engine
- 2) Book Online Tickets to Chennai. (Train and Bus)
- 3) Using Search Engine, download information on Benefits of Yoga.
- 4) Open an email account in your names
- 5) Write e-mail to Pradip by marking a blind copy to ramu
- 6) Select two electronics items by e-shopping.
- 7) Register yourself on job portal (nakuri.com)
- 8) Download a Three PDF for any of your subject on internet
- 9) Download information about greatness of Himalayas for tourism interest

#### University Examination: Practical Only

Question Pattern : Internal (40 Marks) External (60 Marks)

<b>SEMESTER : II ALLIED: II PART : III</b>	<b>22UCOMA04: BANKING THEORY, LAW AND PRACTICE</b>	<b>CREDITS:3 HOURS:4/W</b>
--	--	--------------------------------

**COURSE OBJECTIVES**

1. To understand need for banking regulation
2. To identify the various traditional and modern function of commercial banks
3. To analyse the various types of bank accounts
4. To enhance the knowledge about negotiable instrument
5. To explain the various lending process and precautions to be taken by the banker.

**Unit I :Banking Regulation act and RBI**

Banking Regulation Act, 1949 – Banking meaning definition role of Banks and Economic Development. Central Banking and Role of RBI and their functions - Credit Control.

**Unit II :Commercial Banks**

Meaning - Definition – Functions – E-Banking – ATM Cards, Debit cards, Personal Identification Number – Online enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Credit Creation and Credit Control – Role of SBI in the Economic Development of India.

**Unit III :Types of Bank Accounts**

Savings Account, Current Account - Types of Deposit Account – Fixed and Recurring Deposits Account – Procedure for opening of an Account – Types of customers (Individuals, firms and Companies) – Importance of CRM – Customer grievances and redressal – Ombudsman.

**Unit IV :Negotiable Instruments**

Meaning - Promissory Note – Bills of Exchange, Cheque, Draft – Definitions, Features – Crossing – Endorsement – Material Alteration – Dishonour of Cheques – Paying Banker – Rights, Duties and Statutory Protection to Paying Banker – Collecting banker – Rights and Duties.

**Unit V:Principles of Lending**

Types of Loans – Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. Understand the significance of Banking Regulation Act.
2. Evaluate the role of commercial banks in economic development.
3. Appraise the various types of bank accounts.
4. Differentiate the uses of various types of negotiable instruments.
5. Analyse the different types of loans.

**Text Books**

1. K.P.M.&Varshney, Banking Theory Law & Practice - Sundaram,. Sultan Chand & Sons, New Delhi.
2. Gurusamy.S, Banking Theory Law and Practice, Tata McGraw Hill, New Delhi.
3. Radhasamy & Vasudevan, Text Book of Banking, Sultan Chand & Sons, New Delhi.

**Supplementary Readings**

1. Gordon,E.Natarajan, Banking Theory Law & Practice- Himalaya Publishing House, Mumbai.
2. D. Santhanam, Banking Law &Practice, Margham Publications, Chennai.
3. M.L.Tannan, Banking Law and Practice, India Book House, NewDelhi.
4. Rajesh, Banking Theory Law and Practice, Tata McGraw Hill, NewDelhi.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Match the COs with the POs and specify the correlation level, i.e. 1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER : II</b> <b>ALLIED: II</b> <b>PART : III</b>	<b>22UCOMA08: INTELLECTUAL PROPERTY RIGHTS</b>	<b>CREDITS:3</b> <b>HOURS:4/W</b>
--	--	--------------------------------------

### **COURSE OBJECTIVES**

1. To introduce fundamental aspects of Intellectual property Rights.
2. To disseminate knowledge on patents, patent regime in India and abroad and registration aspects.
3. To explain the concept of copyrights and its related rights and registration aspects.
4. To evaluate the registration aspects of trademarks.
5. To assess the procedure for registration of Design, Geographical Indication (GI), Plant Variety and Layout Design Protection.

#### **Unit I :Overview of Intellectual Property**

Introduction and the need for intellectual property right (IPR) – Kindsof Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India : Genesis and development – IPR in abroad - Major International Instruments concerning Intellectual Property Rights: ParisConvention, 1883, the Berne Convention, 1886, the Universal Copyright Convention, 1952, the WIPO Convention, 1967,the Patent Co-operation Treaty, 1970, the TRIPS Agreement, 1994.

#### **Unit II :Patents**

Patents - Elements of Patentability: Novelty, Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter - Registration Procedure, Rights and Duties of Patentee, Assignment and licence , Restoration of lapsed Patents, Surrender and Revocation of Patents, Infringement, Remedies & Penalties - Patent office and Appellate Board

#### **Unit III :Copyrights**

Nature of Copyright - Subject matter of copyright: original literary, dramatic, musical, artistic works; cinematograph films and sound recordings - Registration Procedure, Term of protection, Ownershipof copyright, Assignment and licence of copyright - Infringement, Remedies & Penalties – Related Rights - Distinction between related rights and copyrights

#### **UnitIV :Trademarks**

Concept of Trademarks - Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Non Registrable Trademarks - Registration of Trademarks - Rights of holder and assignment and licensing of marks - Infringement, Remedies & Penalties - Trademarks registry and appellate board

**Unit V:Design and Geographical Indication (GI)**

Design: meaning and concept of novel and original - Procedure for registration, effect of registration and term of protection Geographical indication: meaning, and difference between GI and trademarks - Procedure for registration, effect of registration and term of protection.

**COURSE OUTCOMES**

At the completion of the course, the student would be able to

1. Understand the fundamental aspects of Intellectual property Rights.
2. Evaluate the registration procedure of patents and penalties for infringement.
3. Explain the concept of copyrights and its related rights and registration aspects.
4. Assess the registration aspects of trademarks.
5. Judge the procedure for registration of Design, Geographical Indication (GI), Plant Variety and Layout Design Protection.

**Text Books**

1. Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.
2. Neeraj, P., & Khusdeep, D. (2014). *Intellectual Property Rights*. India, IN: PHI learning Private Limited.
3. Subramanian, N., & Sundararaman, M. (2018). *Intellectual Property Rights*

**Supplementary Readings**

1. Ahuja, V K. (2017). *Law relating to Intellectual Property Rights*. India, IN: Lexis Nexis.
2. World Intellectual Property Organisation. (2004). *WIPO Intellectual property Handbook*. Retrieved from
3. Journal of Intellectual Property Rights (JIPR): NISCAIR .

**OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3

Match the COs with the POs and specify the correlation level, i.e. 1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER: II</b> <b>ALLIED: II</b> <b>PART:III</b>	<b>22UCOMA12: BUSINESS COMMUNICATION</b>	<b>CREDITS:3</b> <b>HOURS:4/W</b>
---	--	--------------------------------------

**COURSE OBJECTIVES**

- 1) To understand the concepts and basic functions of Communication.
- 2) To identify the various levels of organizational communication and its process.
- 3) To train the students in effective business writing.
- 4) To draft effective business correspondence with clarity.
- 5) To have knowledge of the various traditional and modern equipments used for communication.

**UNIT – I Essentials of Effective Business Letters**

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter - Layout.

**UNIT – II Business Letters and Personnel Correspondence**

Business enquiries and replies - Credit and status enquiries – Placing and fulfilling orders

- Complaints and adjustments - Collection letters - Circular letters - Sales letters. Application for employment – References – Testimonials – Letters of appointment-Confirmation -Promotion-Retrenchment and resignation.

**UNIT – III Bank, Insurance, Agency and Secretarial Correspondence**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

**UNIT – IV Office Correspondence**

Report Writing–Agenda, Minutes of Meeting – Memorandum– Office Order – Circular –Notes.

**UNIT – V Modern Forms of Communication**

Fax – Email – Video Conferencing – Internet –Websites and their uses in Business.

**COURSE OUTCOMES**

After completing this course, the student will be able to:

- 1) Imbibe the meaning of business correspondence and essentials of effective business letters.
- 2) Identify the different types of organizational correspondence.
- 3) Acquire skills to draft letters on Bank, Insurance, Agency and secretarial correspondence.
- 4) Learn the mechanism of writing business reports and drafting other forms of communications viz. Orders, Memo, Agenda, and Minutes.
- 5) Familiarize with the modern forms of business communications.

**Text Books**

- 1) R.S.N.Pillai and Bagavathi , Commercial Correspondence and Office Management-, S.Chand and Co.Ltd. NewDelhi.
- 2) M.S.Ramesh, C.C.Pattanshetti , Business Communication-, R.Chand & co,NewDelhi.
- 3) Business Communication – Homai Pradhan, D.S. Bhende, Vijaya Thakur, Bombay. Himalaya Publishing House.

**Supplementary Readings**

- 1) M.S.Ramesh, C.C.Pattanshetti, Madhumathi.M. Kulkarni, Business Communication , S.Chand & co, New Delhi.
- 2) Penrose, Rasberry, Myers Thomson , Advanced Business Communication , South Western Publishers, Bangalore.
- 3) Pearce, Figgins, Golen , Business Communication, John Wiley & Sons, NewYork.
- 4) Raymond, John. D. Petit , Business Communication , All India Traveller Book Seller, New Delhi.

**OUTCOME MAPPING**

<b>Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : II</b> <b>SKILL BASED : II</b> <b>PART : IV</b>	<b>22UCOSS26: PRINCIPLES OF INSURANCE</b>	<b>CREDITS : 2</b> <b>HOURS : 2/W</b>
---	---	--

### **COURSE OBJECTIVES**

1. To familiarize the nature and principles of Insurance.
2. To acquire knowledge on the various policies and procedures of life insurance.
3. To learn the working of fire insurance.
4. To acquire knowledge on the procedure for claiming marine insurance.
5. To gain knowledge on the benefits of personal accident, motor and burglary insurance.

#### **Unit I :Principles of Insurance**

**Hours : 6**

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.

#### **Unit II :Life Insurance**

**Hours : 6**

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged.

#### **Unit III :Fire Insurance**

**Hours : 6**

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

#### **Unit IV :Marine Insurance**

**Hours : 6**

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

#### **Unit V:Personal Accident Insurance**

**Hours : 6**

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

### **COURSE OUTCOMES**

- 1) Understand the basics of insurance.
- 2) Compare and Contrast the various types of life insurance policies.
- 3) Get the knowledge on policy conditions and claim procedure relating to fire insurance.
- 4) Classify various policies relating to marine insurance.
- 5) Appraise various forms of insurance including social insurance.

**Text Books**

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

**Supplementary Readings**

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. HargovindDayal.,The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : III CORE COURSE - IV PART : III</b>	<b>22UCOSC33: CORPORATE ACCOUNTING - I</b>	<b>CREDIT : 4 HOURS : 4/W</b>
---	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business.
2. To help the students to understand the basic concepts relating to issue and redemption of shares.
3. To explain both the theoretical and practical role of financial management in business corporations.
4. To analyze the importance of cost of capital in financial decision making.
5. To enable the students to have a comprehensive practice in the preparation of corporate accounts within the provisions of Companies Act

**Unit I :Issue of Shares****Hours : 15**

Issue of Shares – Introduction –Meaning –Definition – Features - Under Subscription and Over Subscription-Issue of shares at par-At Premium-At Discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited Shares-Balance Sheet (Revised Schedule VI).

**Unit II :Redemption of Preference Shares****Hours : 15**

Meaning - Provision of the Companies Act Section 80 and 80A -Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI).

**Unit III :Acquisition of Business****Hours : 15**

Meaning-When new set of books are opened-Net asset method-Net payment method-Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

**Unit IV :Profits Prior to Incorporation****Hours : 15**

Meaning - Methods of Ascertaining profit or loss prior to Incorporation- Basis of Apportionment of Expenses.

**Unit V:Final Accounts of Companies****Hours : 15**

Statement of Profit and Loss (Part II of Revised Schedule VI)-Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1:Understand the features of Shares and Debentures
2. CO2: Develop an understanding about redemption of Shares and Debenture and its types
3. CO3:Give an exposure to the company final accounts
4. CO4:Provide knowledge on Goodwill
5. CO5:Get an idea about internal reconstruction

**Text Books**

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy (Volume I), Sultan Chand & Sons-New Delhi.

2. Shukla, M. C., Grewal, T.S., (2019). Advanced Corporate Accounting. 1<sup>st</sup> Ed., New Delhi, India: Sultan Chand & Sons.
3. S.P.Jain and K.L.Narang, Corporate Accounting (Volume I) -, Kalyani Publishers- Ludhiana.

#### Reference Books

1. T.S.Reddy and A.Murthy, Corporate Accounting (Volume I) - Margham Publications- Chennai.
2. S.P.Iyengar, Advanced Accountancy (Volume I), Sultan Chand & Sons-New Delhi.
3. V. Rajasekaran and R. Lalitha, Corporate Accounting - Dorling Kindersley (India) Pvt. Ltd., -Noida.
4. R. Rangarajan and Dr. V. Chandrasekaran, Corporate Accounting – S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai.

#### OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	2	3	2	3
<b>CO4</b>	2	3	3	2	3
<b>CO5</b>	3	3	3	3	3

Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High



<b>SEMESTER : III CORE COURSE - VI PART : III</b>	<b>22UCOSC34 COURSE TITLE : BUSINESS LAW</b>	<b>CREDIT : 4 HOURS : 4/W</b>
---	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To understand the concept of Law.
2. To identify the various requisites of valid Contract & practices in the field of Law
3. To gain knowledge of various special contracts.
4. To apply the concepts of sale according to Sale of Goods Act.
5. To follow the latest Consumer Protection Act for filing and redressal process..

**Unit I :Indian Contract Act 1872****Hours : 12**

Law-Meaning – Objectives – Law of Contract – Contract - Definition – Agreement and its Enforceability – Essential Elements of a Valid Contract – Classification of Contracts. Offer and Acceptance – Legal Rules as to Offer and Acceptance.

**Unit II :Indian Contract Act 1872 (Other Essential Elements)****Hours : 12**

Consideration – Definition – Meaning – Legal Rules as to Consideration – Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor – Minor’s Liability for Necessaries Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation -Mistake.

**Unit III :Indian Contract Act 1872 (Special Contracts)****Hours : 12**

Special Contracts–Bailment and Pledge–Indemnity and Guarantee-Variou Modes of Discharge of Contract–Breach of Contract–Meaning–Remedies for Breach of Contract -Quasi Contract–Types.

**Unit IV :Sale of Goods Act 1930****Hours : 12**

Sale of Goods Act 1930-Definition of Sale- Sale Vs Agreement to Sell, Goods-Condition and Warranties–Warranty Vs Guarantee-Express and Implied Conditions-“Doctrine of Caveat Emptor”-Rights of Unpaid Seller.

**Unit V:Consumer Protection Act 2019****Hours : 12**

Definitions – Consumer – Complainant – Complaint–Objectives–ConsumerProtectionCouncils: Central Council and State Council – Central Consumer Protection Authority (CCPA)-Role of Consumer Disputes Redressal Agencies: District Commission–State Commission -National Commission-Procedure of Filing Complaint.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the frame work of Indian Contract Act 1872.
2. CO2: Analyse the other essential elements of Indian Contract 1872
3. CO3: Summarise the provisions of Special Contract sand Modes of Discharge.
4. CO4: Develop Knowledge of Sale of Goods Act 1930.
5. CO5: Explain the important provisions on Consumer Protection Act 2019.

**Text Books**

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, NewDelhi

2. R.S.N.Pillai & Bagavathi, Business Laws, S. Chand & Co., NewDelhi
3. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, NewDelhi

### Reference Books

1. Dr.N.Premavathy, Business Law, Sri Vishnu Publications,Chennai.
2. P.C. Tulsian, Business Laws, Tata McGraw Hill, NewDelhi.
3. Balachandran. V and Thothadri. R, Business Law, Vijay Nicholes Imprint Pvt. Ltd.,Chennai

### OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	2	2
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER: IV ALLIED - IV PART:III</b>	<b>22USTAA02: BUSINESS STATISTICS</b>	<b>CREDIT:3 HOURS:3/W</b>
--	---------------------------------------	-------------------------------

**(For B.Com)**

**COURSE OBJECTIVES**

- 6) To know the Uses of Statistics.
- 7) To instruct the Classification and Tabulation Statistics in Business.
- 8) To introduce the various statistical tools.
- 9) To educate the Usages of the Analysis of Time series.
- 10) To brief the importance of Statistics in various business organization.

**Unit – I: Introduction**

**Hours:12**

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean – introduction to Modern statistical tools.

**Unit – II: Measures of Dispersion**

**Hours:12**

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only).

**Unit – III: Correlation**

**Hours:12**

Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

**Unit – IV: Analysis of Time series**

**Hours:12**

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton’s method only.

**Unit – V: Index numbers**

**Hours:12**

Price index numbers – un weighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

**(Problem 80% and Theory 20%)**

**COURSE OUTCOMES**

- 11) Helps students understand the need of Statistics
- 12) May use the contribution of statistics in business process
- 13) Students gain knowledge and develop the skills in statistics
- 14) They may operate statistical packages easily.
- 15) Learn the Statistical tools used in cooperatives.

**Text Books**

- 16) Elements of Statistics by S.P. Gupta – Sultan Chand & Sons  
 17) Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers  
 18) Business Statistics by PA. Navanitham, Jai Publications, Trichy.

**Supplementary Readings**

- 19) Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company.  
 20) B.N. Asthana, Elements of statistics.  
 21) R.S.N. Pillai and V. Bhagavathi, Statistics.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)**

<b>SEMESTER: III ALLIED: III PART:III</b>	<b>22UCOMA15: CYBER SECURITY</b>	<b>HOURS: 3 CREDIT: 3/W</b>
---	----------------------------------	---------------------------------

**LEARNING OBJECTIVES**

- 1.To understand the cyber security concepts and to implement hardware and software based security.
- 2.To investigate web server attacks and router attacks and also can learn the importance of evidence handling and storage
- 3.To identify the cyber security safeguard and go for security policy.
- 4.To explain the various types of cyber attacks.
- 5.To enhance knowledge with regard to Intrusion detection and Prevention Techniques

**UNIT-I:Introduction To Cyber Security****Hours : 12**

Introduction to Cyber Security – Implementing Hardware Based Security – SoftwareBasedFirewalls – Security Standards – Operating System Attacks – Application Attacks.

**UNIT-II:Cyber Security Vulnerabilities****Hours: 12**

Cyber Security Vulnerabilities – Overview – Vulnerabilities in software – System Administration – Complex Network Architectures – Open Access to Organizational Data – Weak Authentication – Unprotected Broadband communications – Poor Cyber Security Awareness.

**UNIT – III:Cyber Security Safeguards****Hours: 12**

Cyber Security Safeguards – Overview – Access control – Audit – Authentication – Biometrics – Cryptography – Deception – Denial of Service Filters – Ethical Hacking – Firewalls – Intrusion Detection Systems – Response – Scanning – Security policy – Threat Management.

**UNIT-IV:Cyber Security In Finance****Hours: 12**

Characterization of cyber-incidents – Types of cyber attacks in financial services – Needfor convergence in incident reporting schemes – Optimizing information sharing – Differentmodels of information sharing – Sharing of relevant information with different types ofstakeholders – Complementary policies to strengthen responses in case of cyber attacks.

**UNIT- Vintrusion Detection And Prevention****Hours: 12**

Malware infection – Intrusion detection and Prevention Techniques – Anti-Malware software, –Network based Intrusion detection Systems – Network based Intrusion PreventionSystems – Host based Intrusion prevention Systems.

**COURSE OUTCOMES**

At the completion of the course, the students would be able to:

- 1) Understand the cyber security concepts and how to implement hardware and software based security.
- 2) Investigate web server attacks and router attacks and also can learn the importance of evidence handling and storage
- 3) Identify the cyber security safeguard and go for security policy.

- 4) Explain the various types of cyber attacks.
- 5) Enhance knowledge with regard to Intrusion detection and Prevention Techniques

### Text Books

- 1) James Graham, Richard Howard, Ryan Olson, *Cyber Security Essentials*, CRC Press, Auerbach Publications, 2011.
- 2) William Stallings *Cryptography and Network Security*, Sixth edition Prentice Hall, 2013.
- 3) Bhusan Mayank, *Fundamentals of Cyber Security*, BPB Publications.

### Supplementary Readings

- 1) <http://ptgmedia.pearsoncmg.com/images/9780789748904/samplepages/0789748908.pdf>
- 2) <https://www.ceps.eu/system/files/TFRCybersecurityFinance.pdf>
- 3) Nina Godbole, Sunit Belapure, *Cyber Security*, Wiley Publications

### Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	3	2	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER : III</b> <b>Internal</b> <b>Elective – I</b> <b>PART : III</b>	<b>22UCOSE37-1:CORPORATE CONTROL SYSTEM</b>	<b>CREDIT : 4</b> <b>HOURS : 4/W</b>
--	---	---

### LEARNING OBJECTIVES

1. To understand the concepts relating to management control system and its importance.
2. To explain the process of establishing control in manufacturing, distribution and human resource activities.
3. To apply various cost control techniques.
4. To assess the MIS reporting format and other mathematical modes of management control.
5. To evaluate the process of operational and financial auditing

#### Unit I :Management Control System

**Hours : 12**

Meaning - process - importance- strategic planning - strategic formulation – goals and objectives – profitability – goals and economic goals – social goals.

#### Unit II :Responsibility Center

**Hours : 12**

Meaning – cost center - revenue center-profit center–economic transfer price-incentive compensation-cost profit analysis-breakeven chart-margin of safety-activity based costing- responsibility accounting-control in manufacturing activities- control in distribution activities-control in human resources activities.

#### Unit III :Control Techniques

**Hours : 12**

Standard costing and budgetary control- responsibility budgeting- performance budgeting -management by objectives-key variables and financial goal setting-identifying key variables-measures of financial goals-techniques of financial analysis.

#### Unit IV :Management Control Information

**Hours : 12**

MIS-reporting format - Mathematic models of management control- quantities approaches- control of operations - just in time technique (JIT)-total quality management (TQM)- computer aided manufacturing process

#### Unit V:Operational and Financial Auditing

**Hours : 12**

Operational auditing-financial auditing-difference between financial and management auditing-controlling on-value practice in organization

### COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. CO-1: Get an understanding about strategic planning and its formulation
2. CO-2: Apply the knowledge of responsibility accounting and profit planning
3. CO-3: Compare various cost control techniques.
4. CO-4: Formulate mathematical models for management control.
5. CO-5: Differentiate between financial and management auditing.

**Text Books**

1. Subhash Chandra Das, Management Control System, PHI Learning Pvt. Ltd. New Delhi.
2. Govindarajan, V., Anthony, R. N., Govindarajan, V., Anthony, R. N. (2007). Management Control Systems 12/E. India: McGraw-Hill Education (India) Pvt Limited.
3. Ghosh, N., Ghosh, N. (2005). Management Control Systems. India: PHI Learning.

**Reference Books**

1. Robert J. Mockler: readings in Management Control: D.B. Taraporvela Sons& Co. Pvt.Ltd.
2. Merchant, K. A., Merchant, K. A. (1998). Modern Management Control Systems: Text and Cases. United Kingdom: Prentice Hall.
3. Anthony, R., Nilsson, G., Kraus, K., Govindarajan, V., Hartmann, F., Anthony, R., Nilsson, G., Kraus, K., Govindarajan, V., Hartmann, F. (2020). EBOOK: Management Control Systems, 2e. Spain: McGraw-Hill Education.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level, i.e. 1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER:IV</b> <b>PART:III</b> <b>INTERNAL</b> <b>ELECTIVE</b>	<b>22UCOSE37-2: FINANCIAL MARKETS AND SERVICES</b>	<b>CREDIT:4</b> <b>HOURS:4/W</b>
---	--	-------------------------------------

**Course Objectives**

The objectives of this course are

1. To understand the nature of Money markets in India.
2. To gain an insight on the nature of Non-Banking financial intermediaries.
3. To learn the importance of capital markets.
4. To know about factoring, leasing and credit rating
5. To learn about merchant banking

**Unit I: Concept and Meaning of Money Market****Hours: 12**

Money Market - Call Money Market - Treasury Bills Market- Commercial Bills Market-Markets for Commercial paper and Certificates of Deposits-The Discount Market - Market for Financial Guarantee-Government (Gilt-edged)Securities Market.

**Unit II: Non-Banking Financial Intermediaries****Hours: 12**

Non- Banking Financial Intermediaries –Investment Companies –Hire Purchase Finance– Venture Capital Funds - Small Savings and Provident Funds-Unit Trust of India and Mutual Funds

**Unit III: Capital Market****Hours: 12**

New Issue Market– Meaning and Advantages–General Guidelines for New Issue–Methods of Floating–Players–Recent Trends .Secondary Market: Stock Exchanges- Functions – Role of Securities and Exchange Board of India – Listing – Reforms in Secondary Market

**Unit IV: Factoring and Leasing****Hours: 12**

Factoring–Meaning, Functions, Types, Cost and Benefit of Factoring - Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing, Credit Rating – Meaning and Functions

**Unit V: Merchant Banking****Hours: 12**

Merchant Banking–Definition, Origin of Merchant Banking–Merchant Banking in India–Services of Merchant Bankers- Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India.

**Course Outcomes**

On the successful completion of the course, student will be able

1. To understand the nature of Money markets in India.
2. To gain an insight on venture capital and mutual fund.
3. To learn about functions of stock exchange and listing of securities..
4. To know about functions and types of factoring, leasing and credit rating
5. To gain knowledge on services of merchant bankers.

**Text Books**

1. GurusamyS ,2015, Financial Markets and Institutions, S. Vijay Nicole Imprints (P) Ltd Chennai.
2. Gordon and Natarajan, 2011, Financial Markets and Services, Himalaya Publishing House. Mumbai.
3. NaliniPravaTripathy, 2015,Financial Instruments and Services, , Prentice Hall of India, New Delhi

**Supplementary Readings**

1. Jeff Madura, 2011, Financial Markets and Institutions, South-Western College Publishing.
2. Khan, M.Y, 2012, Financial Services, Tata McGraw Hill. Publishing Company Limited, New Delhi.
3. Bhole L.M, 2016, Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, New Delhi.

**Outcome Mapping**

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	3	3	2	3	2
CO3	2	3	3	3	3
CO4	3	3	2	3	3
CO5	2	3	3	2	3

**PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : IV INTERNAL ELECTIVE</b>	<b>22UCOSC37-3:PRINCIPLES OF MARKETING</b>	<b>CREDIT : 4 HOURS : 4/W</b>
--	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To understand the modern marketing concepts.
2. To get knowledge on product mix, branding, and packaging.
3. To analyse the various pricing policies.
4. To compare the services of different kinds of middlemen.
5. To apply the various techniques of sales promotion and advertising in marketing the product.

**Unit I :Concepts of Marketing****Hours : 12**

Market- Meaning- Definition- Classification of markets. Marketing – Meaning – Definition - Modern marketing concepts - 4 P's of Marketing Mix, 4 A's of Marketing - Role of Marketing in Economic Development-Market Segmentation-Meaning-Bases for Market Segmentation

**Unit II :Elements of Product Mix****Hours : 12**

Meaning- Features-Classification of products - Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging – Meaning – Kinds – Labeling – Meaning-Advantages and Limitation.

**Unit III :Pricing Policy****Hours : 12**

Meaning - Importance - Objectives- Factors affecting pricing decisions - Pricing Policies- Procedure for price determination- Kinds of Pricing.

**Unit IV :Distribution Channels****Hours : 12**

Meaning-Importance- Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers - Services rendered by wholesalers - Retailers– Services rendered by retailers.

**Unit V:Promotion Mix****Hours : 12**

Sales Promotion - Personal Selling – Meaning – Purpose – Types – Advantages - Limitations - Advertising- Meaning and Definition– Medias – Advantages- Limitations – Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the basic concept of marketing.
2. CO2: Learn the classification of products, product life cycle, branding, packing and labeling.
3. CO3: Understand the pricing mechanism of marketing.
4. CO4: Know the basic aspects of the channels of distribution.
5. CO5: Articulate sales promotional techniques used in modern marketing.

**Text Books**

1. Modern Marketing principles & practices – R.S.N.Pillai&Bagavathi S. Chand & co ltd., New Delhi.
2. Marketing – Dr.Rajan Nair &SanjithR Nair, S. Chand & co ltd, New Delhi.
3. Marketing Management – Dr.S.L..Gupta and R.L Varshney - S. Chand & co ltd, New Delhi.

#### Reference Books

1. Marketing an Introduction - Gary Armstrong & Philip Kotler, PearsonPrentice Hall, New Delhi.
2. Fundamentals of Marketing - Stanton William CherlesFutrell, Tata Mc Grew Hill, New Delhi.
3. Fundamentals of Modern Marketing - Edward W Cudiff, Prentice Hall of India, New Delhi.

#### OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3

Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER: Iii NME PART:III</b>	<b>22UCOSN38 : PRINCIPLES OF MANAGEMENT</b>	<b>CREDITS:2 HOURS:2/W</b>
---	---	--------------------------------

**COURSE OBJECTIVES**

- 1) To introduce the Concept, functions of Cooperative management.
- 2) To provide Knowledge about Cooperatives and other Management.
- 3) To identify the structure of a Cooperative organization along with the Departmentation.
- 4) To enable the students about Problems in Cooperative Organisation.
- 5) To explore the Cooperative Administrative system.

**Unit I: Cooperative Management**

Definition, objectives – features, management functions applied to Cooperatives.

**Unit II: Management Structure of Cooperatives:**

Management team, general body, board of directors – committees – chief executives and Office Management.

**Unit III : Functional Areas of Management in Cooperatives:**

Production, Materials, Financial, Personnel and Marketing.

**Unit IV : Issues in Cooperative Management**

Professionalisation – Management Development Programmes – Deofficialisation of Cooperative Management – Operational Efficiency of Cooperatives.

**Unit V : Cooperative Administration**

Departmental set-up – functional Registrars and their powers – legal provisions and administrative powers of the Registrar affecting the cooperatives.

**COURSE OUTCOMES**

- 1) Apply and practices for cooperative management functions in an organization.
- 2) Prepares a good planning for cooperative Administration.
- 3) Gains knowledge and develops the skills for managing the Cooperative society
- 4) Understands the various types of Cooperative Administration.
- 5) Familiarize the Cooperative management for best operational functions in other organization.

**Text Books**

- 1) L.M.Prasad, Principles of Management, Sultan Chand & Sons, New Delhi. 2006.
- 2) P.C. Tripathi and P.Reddy, Principles of Management, Margam Publications. 2011.
- 3) J.Jayasankar, Principles of Management, Margam Publications. 2012.

**Supplementary Readings**

- 1) Harold Koontz and Heinz Weihrich (2012) essential of management: an international & leadership perspective, 9<sup>th</sup> Edition, Tata McGraw-Hill Education, New Delhi
- 2) Earnest, Dale,(2015) Management Theory and Practice, McGraw Hill Publications, Tokyo
- 3) Kapur S.K., Principles and Practice of Management, S.K.. Publication ,1994

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>

**1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : IV CORE COURSE - VIII PART : I</b>	<b>22UCOSC43:CORPORATE ACCOUNTING - II</b>	<b>CREDIT : 4 HOURS : 4/W</b>
--	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To provide basic understanding about the accounts relating to goodwill and shares
2. To promote the knowledge about alteration of share capital and internal reconstruction of companies
3. To analyze the amalgamation, absorption and external reconstruction of companies
4. To explore the computation of consolidated balance sheet of holding and subsidiary companies
5. To assist in preparation of books of accounts for banking companies.

**Unit I :Valuation of Goodwill and Shares****Hours : 15**

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill- Methods-Average profit method-Weighted Average-Super profit method-Annuity Method -Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield Method-Fair value method.

**Unit II :Alteration of Share Capital and Internal Reconstruction Hours : 15**

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction- Procedure for reduction of share capital.

**Unit III :Amalgamation and Absorption****Hours : 15**

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation- Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration-Lump sum method-Net payment method-Net asset method- Intrinsic value method-Absorption-Meaning-Methods- Net payment method-Net asset method-Intrinsic value method (Simple Problems)

**Unit IV :Holding Companies****Hours : 15**

Holding Company-Introduction-Meaning-Definition-Subsidiary Company-Meaning- Capital Profit-Revenue Profit-Minority Interest-Goodwill/Capital Reserve-Unrealized Profit-Computation of consolidated balance sheet (As per Revised Schedule VI) (Simple Problems)

**Unit V:Banking Company Accounts****Hours : 15**

Meaning-Business of banking companies-Legal Requirements-Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III) (Simple Problems)

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Recall the various provisions relating to accounting for valuation of goodwill and share.
2. CO2: Understand the accounting treatment for alteration of share capital and internal reconstruction
3. CO3: Evaluate the accounting treatment for amalgamation and absorption.
4. CO4: Prepare the consolidated balance sheet of holding and subsidiary companies
5. CO5: Apply the procedures related to accounting for banking companies.

**Text Books**

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy (Volume I), Sultan Chand & Sons-New Delhi.
2. Shukla, M. C., Grewal, T.S., (2019). Advanced Corporate Accounting. 1<sup>st</sup> Ed., New Delhi, India: Sultan Chand & Sons.
3. S.P.Jain and K.L.Narang, Corporate Accounting (Volume I) -, Kalyani Publishers- Ludhiana.

**Reference Books**

1. T.S.Reddy and A.Murthy, Corporate Accounting (Volume I) - Margham Publications- Chennai.
2. S.P.Iyengar, Advanced Accountancy (Volume I), Sultan Chand & Sons-New Delhi.
3. V. Rajasekaran and R. Lalitha, Corporate Accounting - Dorling Kindersley (India) Pvt. Ltd., -Noida.
4. R. Rangarajan and Dr. V. Chandrasekaran, Corporate Accounting – S.Viswanathan (Printers and Publishers) Pvt. Ltd.,-Chennai.

**OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3

Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High



<b>SEMESTER : IV CORE COURSE - IX PART : II</b>	<b>22UCOSC44:COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>CREDIT : 4 HOURS : 4/W</b>
---	---	-----------------------------------

**LEARNING OBJECTIVES**

1. To understand the basic concepts of the company
2. To enable the students to learn the various elements of Company Secretaryship.
3. To evaluate various steps involved in formation of companies.
4. To compare the contents of the memorandum and articles of association.
5. To assess the secretarial procedure and duties in connection with issue and reduction of share capital.

**Unit I :Introduction****Hours : 15**

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 ( Overview ) - The Company Secretaries Act, 1980 ( Overview )

**Unit II :Company Secretary****Hours : 15**

Secretary - Definition - Types of Secretaries - Company Secretary - Legal Position - Qualification - Appointment of Rights, Duties and Liabilities - Dismissal of Company Secretary

**Unit III :Formation of Company****Hours : 15**

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion stage.

**Unit IV :Memorandum of Association****Hours : 15**

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

**Unit V:Share Capital****Hours : 15**

Share Capital - Meaning Kinds - Alternation of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the concepts relating to the companies as per Companies Act, 1956 and Companies Secretaries Act, 1980.
2. CO2: Assess the rights, duties, and responsibilities of company secretary.
3. CO3: Integrate various documents involved in the formation of company
4. CO4: Summarise the contents to be covered in memorandum of association, articles of association and prospectus.
5. CO5: Compare various kinds of capital and explain the guidelines for reduction and issue of share capital.

**TEXT BOOKS**

1. N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand and Sons.
2. M.C. Shukla and Gulshan, Principles of Company Law, S. Chanda and Co.
3. C.L. Bansal, Business and Corporate law, Excel Books.

**Reference Books**

1. S.S Gulshan, Company Law, New Age International.
2. Maheshwari and Maheshwari, Elements of Corporate Laws, Himalaya Publishers
3. P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : III</b> <b>Core Practical – II</b> <b>PART : III</b>	<b>22UCOSP45: INTRODUCTION TO MULTIMEDIA</b> <b>AND DTP</b>	<b>CREDIT : 3</b> <b>HOURS : 2/W</b>
--	--	---

**LEARNING OBJECTIVES**

1. To introduce the properties of multimedia.
2. To work on files using Photoshop.
3. To apply various tools of Photoshop.
4. To train the students on the Corel Draw Basics.
5. To apply various options in Desktop Publishing.

**Unit I :Multimedia****Hours : 9**

Introduction- Media and Data streams- Medium-Main Properties of multimedia system- multimedia: Images and Graphics- Basic Concepts- Computer Image Processing.

**Unit II :Photoshop****Hours : 9**

Getting started with Photoshop- Photoshop Program window –working with files Working with images- Images-Image Size- Image Resolution-Editing Images-Color modes –Setting Fore and Background- Making selection –editing selection.

**Unit III :Photoshop Tools****Hours : 9**

The Painting Tools- Drawing Tools-Retaching Tools-Layers-Layers palette-working with layers-Hiding ,showing & deleting layers-Repositioning layers-Flattening Images Filters.

**Unit IV :Corel Draw Basics****Hours : 9**

Getting Started with Corel Draw –Corel Draw Screen- Property Bar- Handling Files-Views-Drawing and selection- Getting Familiar with Tool Box- Getting Started With Project.

**Unit V:Desktop Publishing****Hours : 9**

Formatting Text –Text editor-Working with Images-Images-Importing Images Resizing ,Rotating, Skewing and cropping Images-Adding Special effects- Exporting Files Publishing –Changing Page size-Page Layout and Background- Page Frame-Inserting ,Deleting and renaming Pages-Rulers

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1:Gain knowledge on basic aspects of multimedia system
2. CO2: Apply the photoshop knowledge in their work
3. CO3: Acquire the knowledge of painting
4. CO4:Improve their ability in Corel Draw Basics
5. CO5:Compare the various exporting various files.

**TEXT BOOKS**

1. Multimedia computing & Applications Ralf stein Metz and Klara Nahrstedt- Pearson Education Chaper 2(Page9-17) Chapter4(Page55-80)\_
2. Comdex - Multimedias and Web design –Vikas Gupta, Dream Tech Press (Page 47-264)

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER:IV</b> <b>ALLIED: IV</b> <b>PART:III</b>	<b>22UCOMA18: ORGANISATIONAL BEHAVIOUR</b>	<b>HOURS: 3</b> <b>CREDIT: 3/W</b>
--	--	---------------------------------------

### Learning Objectives

- 4) To enable the students to understand the basic aspects of organizational behaviour in current scenario
- 5) To help students to appraise the motivational theories.
- 6) To appraise the motivation theories
- 7) To evaluate the leadership theories.
- 8) To expose the students on the various organizational structure and design.

#### Unit-I :Fundamental concepts

**Hours:12**

Organizational Behaviour - Fundamental concepts - nature and scope - OB in the new millennium - Foundations of Individual behavior - Personality, Perception, Learning, Values and Attitudes.

#### Unit-II :Motivation

**Hours: 12**

Motivation - Early theories - Contemporary theories - Motivation at work - Designing and Motivating for jobs.

#### Unit-III: Group Dynamics

**Hours:12**

Group Dynamics - Group Behaviour - Inter-group relations - Communication and Group - Decision making.

#### Unit-IV: Leadership

**Hours:12**

Leadership - Trait, behaviour and contingency theories - Power and Politics - Conflict - Causes, conflict management, Transactional Analysis (TA) - Work Stress.

#### Unit-V: Organizational Structure and Design

**Hours: 12**

Organizational Structure and Design: Organizational changes and development - Organizational culture and climate - Organizational effectiveness.

### COURSE OUTCOMES

At the completion of course, the student would be able to:

- 9) Gain knowledge on basic aspects of organizational behaviour in current scenario
- 10) Apply the motivation theories in the organization.
- 11) Appraise the various dimensions of group dynamics.
- 12) Improve their ability in leadership and communication.
- 13) Compare the various organizational structure and design.

**Text Books**

- 14) Stephen Robbins, (2001). *Organisational Behaviour*. (10th ed.) New Delhi, India: Pearson Education.
- 15) Fred Luthans. (1998). *Organizational Behaviour*. McGraw Hill.
- 16) Wagner. (2002). *Organizational Behaviour*. Thomson Learning.

**Supplementary Readings**

- 17) Khanka, S.S. (2007). *Organisational Behaviour*. New Delhi, India: S. Chand & Co.
- 18) Shajahan, S. & Linu Shajahan. *Organisational Behaviour*. New Delhi, India: New age International Publishers,.
- 19) Gupta, C.B. *A Text Book of Organisation Behaviour Text and Cases*. (1<sup>st</sup> ed.). New Delhi, India: S.Chand & Co.

**Outcome Mapping**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2.– Moderate, 3 – High**

<b>SEMESTER: IV</b> <b>ALLIED : IV</b> <b>PART: III</b>	<b>COURSE CODE: 22UCOMA23</b> <b>COURSE TITLE : INNOVATION</b> <b>MANAGEMENT</b>	<b>CREDIT: 3</b> <b>HOURS: 3/W</b>
---	--	---------------------------------------

**LEARNING OBJECTIVES**

- 1) To impart the students with knowledge of the phenomenon of Innovation.
- 2) To enhance the students to gain an understanding of Innovation and Creativity.
- 3) To identify the theories of Innovation.
- 4) To analyses the Process of Innovation and new Product Development.
- 5) To plan for the Transformation of Business according to Success need.

**Unit I: Innovation and Competitive advantage:****Hours: 12**

Innovation –Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation - identifying opportunities-Discovering new points of differentiation. Innovation drivers – State – Technology –Types of innovations; Descriptions of technological, marketing and organization

**Unit II: Innovation and Creativity:****Hours: 12**

Creativity-meaning, definition, need for and importance of creativity-Factors influencing creativity. Individual–Self-evaluation of individual–SWOT Analysis–Team.

**Unit III: Innovation Theories:****Hours: 12**

Major contemporary theories: Disruptive-Networked-Open;

Alternative theories : Evolutionary - Uncontested- Adaptive-Green Initiatives.

**Unit IV: Innovation Process:****Hours: 12**

New Product Development-Criticality of the Value Proposition, Differentiation - Paths to Market- Systems of Ideation, Experimentation and Prototyping–Innovation Labs

**Unit V: Success and Innovation:****Hours: 12**

Transformation of Business-Business processes-Recognition and Execution strategies-Designing a Winning Innovative Culture – Patents – Intellectual property – successful innovation case studies(any two)

**COURSE OUTCOMES**

At the end of the Course the students should be able to exhibit

- 1) CO1: Understand the role of innovation and technical change in enterprise and national level economic performance.
- 2) CO2: Understand the technological, human, economic, organizational, social and other
- 3) dimensions of innovation.
- 4) **CO3:** Gain exposure to various theories of innovation.
- 5) **CO4:** Identify the Innovation process.
- 6) CO5: Inculcate the Shade of innovation for the success of business.

**Text Books**

- 1) Tidd Joe, and Bessant John ., *Managing Innovation*, John Wiley and Sons , Chichester, UK.,
- 2) Global innovation Management, A strategic Approach, Palgrave Macmillan.
- 3) Moore, G.A., *Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution*, Capstone

**Reference Books**

- 1) Collins, J., *How the Mighty Fall : And Why Some Companies Never Give In*, Random House.
- 2) Prahalad C.K. and Krishna, *The New Age of Innovation : Driving Concrete Value Through Global Networks*, M.S. Mc Graw Hill.
- 3) Tony Davila, Marc Epstein, and Robert Shelton, [Making Innovation Work](#): How to Manage It, Measure It, and Profit from It

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	3	2	3	3	3
CO3	2	3	3	3	2
CO4	3	2	3	3	3
CO5	3	3	2	3	3

**PO – Programme Outcome, CO – Course outcome**  
**1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER : IV INTERNAL ELECTIVE</b>	<b>22UCOSC47-1: OFFICE MANAGEMENT</b>	<b>CREDIT : 3 HOURS : 3/W</b>
--	---------------------------------------	-----------------------------------

**LEARNING OBJECTIVES**

1. To understand the scope and functions of office manager.
2. To identify the various styles of Office layout.
3. To analyse the uses of various office equipments.
4. To enhance the knowledge with regard to mail service and communication.
5. To examine the role of Office Supervisor.

**Unit I :Office Management****Hours : 12**

Meaning and Scope -Function and Qualifications of Office Manager -Poor and Good Organization Departments -Flow of Work -Organization Charts and manual.

**Unit II :Administrative Arrangements and Physical Conditions****Hours : 12**

Centralization and Decentralization of Office services - Office Accommodation and Layout -Office Furniture - Meaning of Various terms - Basic pattern of work - Sub-division - Standardization and Standards - Work Measurement and control

**Unit III :Office Equipments****Hours : 12**

Meaning – Types - Reproduction equipments - Typewriter - Duplicators - Photo Copier - Franking Machine - Communication Equipments - Dictaphone - Intercom - Telephone - Telex – Tele printers - PABX - PBX - STD - Storage equipment - Filing Cabinets - Time Clocks - Use of Computers in Office Management. Office System - Procedure - Routine - And methods - Paper work in office Filing functions - essentials of good filing systems - Central vs. Departmental Filing classification

**Unit IV :Mail Service and Communication****Hours : 12**

Mail service and communication - Office Correspondence - Central vs. Departmental Correspondence - Handling Mail - Postal Services – Postbag and Post Box Numbers - Registered and Insured Posts - VPP Communications - Oral written - Internal and external communication.

**Unit V:Office Supervisor****Hours : 12**

Meaning and characteristics of Supervisor - Status - Place and Role of Supervisor - Effective Supervisor - Qualification - Knowledge and Skill of Supervisor.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1:Understand the flow of work and system of operation in the office.
2. CO2:Create a perfect office layout.
3. CO3:Maintain and handle different office equipments.
4. CO4:Handle mail and postal services.
5. CO5:Enhance the knowledge of the Office Supervisor.

**Text Books**

1. R.S.N.Pillai&Bhagwathi. V, Office Management S.Chand, New Delhi.
2. Arora S.P Office Management Vikas Publications Pvt. Ltd., Chennai.
3. R.K.Chopra , Priyanka Gauri, Office Management, Himalaya Publishing House

**Reference Books**

1. Balachandiran.V&Chandrasekaran, Office Management Vijay Nicole imprints Private Limited, Chennai
2. I.M. Sahai, Office Management, Sahitya Bhawan Publications
3. T.S.Devanarayanan, N.S. Raghunatha, Office Management, Margham Publications

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER: IV</b> <b>PART:III</b>	<b>22UCOSC47-2: BUSINESS MANAGEMENT</b>	<b>CREDIT:3</b> <b>HOURS: 3/W</b>
--	---	--------------------------------------

**COURSE OBJECTIVES**

- 4) To familiarize the students with the concepts and principles of management
- 5) To provide opportunities to apply the general functions of management in day
- 6) To provide knowledge on the concept of organizing
- 7) To provide the skill of Decision Making
- 8) To know about the skill of leadership

**UNIT I: Introduction****Hours:15**

Meaning & definition of Business Management, Features of business management; Nature of Business Management- Management as an Art or Science, Level of Management, Management theories by F.W Taylor, Henry Fayol, & Peter F. Drucker.

**UNIT II: planning****Hours:15**

Meaning and definition of planning; Features and Importance of planning; Types and Process of planning; Elements of Planning-Mission, Objectives, Strategies, Policies, Procedures, Rules, Programmes, Budget.

**UNIT III: Organizing And Controlling****Hours:15**

Meaning and Definition of organizing; Significance of organizing; Steps in the process of organizing; Authority and Responsibility relationship; Centralization and Decentralization Merits and Demerits Meaning and Definition of Controlling; Features and Importance of Controlling; Process of Controlling; Effective Control System; Techniques of Controlling.

**UNIT IV: Decision Making****Hours:15**

Meaning and Definition of Decision Making; Importance and Types of Decision Making; Decision Making Process; Effective Decision Making; Techniques of Decision Making.

**UNIT V: Motivation & Leadership****Hours:15**

Meaning and Definition of Motivation; Need of Motivation; Types of Motivation-Positive Motivation and Negative Motivation; Financial and Non-Financial Incentives; Need Hierarchy Theory of Motivation; Theory 'X' and Theory 'Y' of Motivation; Meaning and Definition of Leadership; Features of Leadership; Functions of a Leader; Leadership styles.

**COURSE OUTCOMES**

After Successful completion of the course, student will be able to

- 9) Gain knowledge on managerial skills.
- 10) Gain knowledge on responsibility on organizing.
- 11) Gain knowledge on decision making skill
- 12) Acquire knowledge on Planning Process
- 13) Acquire knowledge on Motivation theories

**Text Books**

<b>S.NO</b>	<b>AUTHORS</b>	<b>TITLE</b>	<b>PUBLISHERS</b>
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.
3	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.

**Supplementary Readings**

- 14) Business Organizational Management by Singh and Chhabra  
 15) Business Organization and Management by M. C. Shukla  
 16) Business Management – Dr. Balaji – Margam Publications

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	3
CO2	3	2	2	3	3
CO3	3	2	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2.– Moderate, 3 – High**

<b>SEMESTER: IV</b> <b>PART: III</b>	<b>22UCOSC47-3: E-BANKING</b>	<b>CREDIT: 3</b> <b>HOURS: 3/W</b>
---	-------------------------------	---------------------------------------

### Learning Objectives

1. To understand the features of E-Banking.
2. To identify the benefits and challenges of electronic payment system.
3. To appraise the different fund transfer systems.
4. To analyse the different card payment options.
5. To develop the SWOT analysis of E-Banking.

### Unit- I:E-Banking

**Hours - 12**

Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

### Unit- II Electronic Payment System

**Hours: 12**

Electronic Payment System: Automatic Teller Machine -Types - Features – Benefits – Challenges - MICR Cheques – Benefits - MICR Equipment – Precautions in handling MICR Instrument – Benefits and Limitations - Payment Wallets

### Unit- III E-Cash & Electornic Clearing

**Hours: 12**

e-Cash: Features – Benefits of e-cash – Limitations of Electronic Data Interchange – Electronic Fund Transfer – RBI Guidelines - NEFT and RTGS – Benefits to Banker and Customer.

### UNIT- IV Bank Cards

**Hours: 12**

Meaning - Definition – Debit Cards - Credit Cards – Smart Card - Waving Card - Contactless Card - DIP Card - RFID Card – Biometric Cards – Features – Benefits of Different Cards.

### UNIT- V SWOT Analysis of E-Banking

**Hours: 12**

Services Offered through e-Banking – Strengths of E-Banking – Weaknesses of E-Banking – Opportunities and Threats of E-Banking - Trends in E-Banking.

### COURSE OUTCOMES

After the completion of the course, the student would be able to:

- 1) Understand the features of E-Banking.
- 2) Identify the benefits and challenges of electronic payment system.
- 3) Appraise the different fund transfer systems.
- 4) Analyse the different card payment options.
- 5) Develop the SWOT analysis of E-Banking.

### Text Books

- 1) Sharma, M.K. & Gupta, S.K. (2015). *E-Banking and Development of Banks*. New Delhi, India: Deep and Deep Publications.
- 2) Gurusamy, S. (2015). *Banking Theory Law and Practice*, Chennai, India: Vijai Nicole Publications..

- 3) Sundaram, K. & Sundaram, E.N. (2015). *Modern Banking*. New Delhi, India: Sultan Chand & Sons.

### Supplementary Readings

- 1) Shekhar & Shekhar. (2015). *Banking and Financial System*, Margham Publications, Chennai.
- 2) Baral, S.K. (2015). *Modern Bank Management*, Skylark publications, New Delhi.
- 3) Asifulla. *Introduction to Electronic Banking*, Edu creation Publications.

### Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

<b>SEMESTER : IV PART : III</b>	<b>22UCOSN48: ENTREPRENEURIAL DEVELOPMENT</b>	<b>CREDIT : 2 HOURS : 2/W</b>
-------------------------------------	---	-----------------------------------

**LEARNING OBJECTIVES**

1. To Understand the concept and Role of Entrepreneur.
2. To enhance the knowledge of various programs on entrepreneurial development
3. To Create and apply the new venture programs in business
4. To apply the Institutional support and Subsidies in the business Development
5. To evaluate the MSMED ACT 2006 in the growth of business

**Unit I :Introduction****Hours : 12**

Entrepreneurship:Meaning-Nature-Importance-Theories-  
Entrepreneur:Meaning-Definition-Characteristics-Qualities-Types and Roles of an  
Entrepreneur- Factors Promoting an Entrepreneur - Women Entrepreneur: Concept  
and Definition - Problems of Women Entrepreneurs

**Unit II :Entrepreneurship Development Programmes****Hours : 12**

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP-  
Problems and Constraints of EDP- Organisations providing Entrepreneurship  
Development Programmes.

**Unit III :New Venture****Hours : 12**

Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation  
Techniques-Project Identification-Project Selection. - Procedures to Start a New  
Venture- Project: Meaning- Types-formulation of Project report

**Unit IV :Institutional Support and Subsidies****Hours : 12**

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance-  
Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies:  
Meaning-Needs-Incentives and Subsidies available to Entrepreneurs – DIC

**Unit V:MSMED Act 2006****Hours : 12**

Introduction – Classification of Enterprises – Memorandum of MSMEs –  
Registration of MSMEs - MUDRA Scheme, Prime Minister’s Employment Generation  
Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-  
Loan facilities available.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the basic concepts and theories of entrepreneurship.
2. CO2: Exemplify knowledge on course contents, curriculum and constraints of EDP.
3. CO3: Conceive business ideas and convert them into business projects.
4. CO4: Become familiar within stitutions support various forms of assistance sand subsidies.

5. CO5: Learn the MSMEs schemes provided to budding entrepreneurs.

**Text Books**

1. Dr. S. S Khanka, Entrepreneurial Development, Sultan chand company Ltd.
2. Abha Jaiswal Micro, Small & Medium Enterprises Development Act, (Law, Policies & Incentives), Bharat Law House Pvt. Ltd
3. C B Gupta & Srinivasan: Entrepreneurship Development in India, Sultan Chand.

**Reference Books**

1. Vasant Desai, Small - Scale Industries and Entrepreneurship, Himalaya Publishing House, 2017.
2. Prasanna Chandra - Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill, New Delhi.
3. G. N. Pande - A Complete Guide To Successful Entrepreneurship –Vikas Publishing House, New Delhi
4. A Gupta: Indian Entrepreneurial Culture, New Age International.

**OUTCOME MAPPING**

	PO1	PO2	PO3	PO4	PO5
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER : V CORE COURSE - XIII PART : III</b>	<b>22UCOSC51: COST ACCOUNTING</b>	<b>CREDIT : 5 HOURS : 5/W</b>
---	-----------------------------------	-----------------------------------

**LEARNING OBJECTIVES**

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various elements of material purchase and control
3. To understand the different methods of pricing of materials
4. To calculate remuneration and incentives of labour under different methods
5. To analyze and evaluate allocation and absorption of overheads.

**Unit I :Nature and Scope of Cost Accounting****Hours : 18**

Introduction- Nature and Scope – Objectives, Advantages and Limitations – Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

**Unit II :Material Purchase and Control****Hours : 18**

Purchase Department and its Objectives – Purchase Procedure – Classification and Codification of Materials, Material Control: Levels of Stock and EOQ – Perpetual Inventory System, ABC and VED Analysis – Accounting of Material Losses.

**Unit III :Methods of Pricing of Material Issues****Hours : 18**

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

**Unit IV :Labour Cost Control****Hours : 18**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover – Idle and Over Time – Remuneration and Incentive: Time and Piece Rate – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans – Calculation of Earnings of Workers.

**Unit V:Overheads****Hours : 18**

Classification of Overhead Costs – Departmentalization of Overheads – Allocation Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
2. CO2: Demonstrate the different methods of Material Purchase and Control.
3. CO3: Apply the methods of pricing of Material Issues.
4. CO4: Calculate the remuneration and incentives of Labour.

5. CO5: Gain knowledge about Distribution of Overheads.

**Text Books**

1. B. K. Mehta, Cost and Management Accounting, SBPD Publications. (2021). SBPD Publications.
2. Cost Accounting-SBPD Publications. (2021), SBPD Publications.
3. Cost Accounting: Theory and Practice, Fourteenth Edition. (2021), PHI Learning Pvt. Ltd..

**Reference Books**

1. K.L.Narang,S.N.Maheswari-AdvancedAccountancy-Kalyanipublishers
2. T.S.Grewal – Introduction to Accountancy - S. Chand & Company Ltd.,
3. A.Mukherjee, M.Hanif – Modern Accountancy.Vol.1-Tata McGrawHill Companies

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level, i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : V CORE COURSE - XIV PART : III</b>	<b>22UCOSC52:INCOME TAX LAW &amp; PRACTICES</b>	<b>CREDIT : 5 HOURS : 6/W</b>
--	---	-----------------------------------

**LEARNING OBJECTIVES**

1. To acquire Knowledge of Different Income Tax Concepts
2. To compute the income from house property
3. To calculate the profit and gains from business or profession for income tax calculation.
4. To compute the taxable capital gains and income from other sources.
5. To apply the concept of set off and carry forward in income tax calculation.

**Unit I :Basic Concepts****Hours : 18**

Basic Concepts and definitions of Previous Year, Assessment Year, Persons, Assesse, Income, Gross Total Income – Residential status – Exempted Income – Agricultural Income Computation of Salary Income – Taxable Allowances, Perquisites and Profit in lieu of salary – Deductions u/s 80 C to 80 U.

**Unit II :Income from House Property****Hours : 18**

Computation of House Property income -Annual value – Deductions.

**Unit III :Income from Business or Profession****Hours : 18**

Profits & Gains from business or Profession – Expressly allowed and disallowed deductions – Depreciation – Block of assets.

**Unit IV :Income from Capital gains and Other Sources****Hours : 18**

Income from Capital gains – deductions and exemptions – Income from other sources – Grossing up of interest.

**Unit V:Set off and Carry forward of Losses****Hours : 18**

Deemed Income - Set off and carry forward of losses

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. To understand the basic level of Income tax Act.
2. To know the tax calculation on house property income
3. To achieve knowledge on tax calculation of salaried people.
4. To obtain knowledge on income tax of business/ professional income.
5. To understand the administrative set up of income tax department and their powers

**Text Books**

1. Gaur & Narang, Income Tax Law and Practice –Kalyani Publications, New-Delhi.
2. N. Hariharan, Income Tax Law and Practice –Vijay Nichole publication, New Delhi.
3. Vinod Singhania, Kapil Singhania. (2022). Direct Taxes Law and Practice with reference to Tax Planning, New Delhi: India, Taxmann Publications.

**Reference Books**

1. T S Reddy and Hari Prasad Reddy, Business Taxation, Margham Publication
2. Vinod and K. Singhania, Monica Singhania, Students Guide To Income Tax, Taxmann Publications, New Delhi.
3. H.C Mehrotra, Income Tax Law & Practice, Sri Venkateswara Publication, Chennai.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : VI PART : III</b>	<b>22UCOSC53: ENTREPRENEURIAL DEVELOPMENT</b>	<b>CREDIT : 5 HOURS : 6/W</b>
-------------------------------------	---	-----------------------------------

**LEARNING OBJECTIVES**

6. To Understand the concept and Role of Entrepreneur.
7. To enhance the knowledge of various programs on entrepreneurial development
8. To Create and apply the new venture programs in business
9. To apply the Institutional support and Subsidies in the business Development
10. To evaluate the MSMED ACT 2006 in the growth of business

**Unit I :Introduction****Hours : 12**

Entrepreneurship:Meaning-Nature-Importance-Theories-  
Entrepreneur:Meaning-Definition-Characteristics-Qualities-Types and Roles of an  
Entrepreneur- Factors Promoting an Entrepreneur - Women Entrepreneur: Concept  
and Definition - Problems of Women Entrepreneurs

**Unit II :Entrepreneurship Development Programmes****Hours : 12**

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP-  
Problems and Constraints of EDP- Organisations providing Entrepreneurship  
Development Programmes.

**Unit III :New Venture****Hours : 12**

Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation  
Techniques-Project Identification-Project Selection. - Procedures to Start a New  
Venture- Project: Meaning- Types-formulation of Project report

**Unit IV :Institutional Support and Subsidies****Hours : 12**

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance-  
Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies:  
Meaning-Needs-Incentives and Subsidies available to Entrepreneurs – DIC

**Unit V:MSMED Act 2006****Hours : 12**

Introduction – Classification of Enterprises – Memorandum of MSMEs –  
Registration of MSMEs - MUDRA Scheme, Prime Minister’s Employment Generation  
Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-  
Loan facilities available.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

6. CO1: Understand the basic concepts and theories of entrepreneurship.
7. CO2: Exemplify knowledge on course contents, curriculum and constraints of EDP.
8. CO3: Conceive business ideas and convert them into business projects.

9. CO4: Become familiar within institutions support various forms of assistance and subsidies.
10. CO5: Learn the MSMEs schemes provided to budding entrepreneurs.

#### **Text Books**

4. Dr. S. S Khanka, Entrepreneurial Development, Sultan Chand company Ltd.
5. Abha Jaiswal Micro, Small & Medium Enterprises Development Act, (Law, Policies & Incentives), Bharat Law House Pvt. Ltd
6. C B Gupta & Srinivasan: Entrepreneurship Development in India, Sultan Chand.

#### **Reference Books**

5. Vasant Desai, Small - Scale Industries and Entrepreneurship, Himalaya Publishing House, 2017.
6. Prasanna Chandra - Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill, New Delhi.
7. G. N. Pande - A Complete Guide To Successful Entrepreneurship -Vikas Publishing House, New Delhi
8. A Gupta: Indian Entrepreneurial Culture, New Age International.

#### **OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level, i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : V INTERNAL ELECTIVE – III(a) PART : III</b>	<b>22UCOSE55-1: PRACTICAL AUDITING</b>	<b>CREDIT : 4 HOURS : 4/W</b>
---	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To enable the students to gain basic knowledge on the principles and practices of Auditing.
2. To understand the concepts of vouching principles and procedures.
3. To analyze the verification and valuation of assets and liabilities.
4. To identify the statutory rights, duties, roles and qualification and disqualifications of auditors
5. To evaluate the procedure of Investigation and EDP systems

**Unit I :Introduction to Auditing****Hours : 12**

Auditing- Meaning –Definition–Objectives – Scope – Advantages, Limitations - Distinction between Accounting and auditing –Difference between Auditing and Investigation, materiality in auditing, evidence – audit techniques, classifications to methods of approach to work–types and conduct of audit.

**Unit II :Vouching****Hours : 12**

Audit planning – audit engagement letter - factors considered before commencing a newaudit, audit programme, audit files, audit note book, working papers – vouching of cashand trading transaction–internalcheck–internal control–internal audit.

**Unit III :Verification and valuation of assets and liabilities****Hours : 12**

Verification and valuation of assets and liabilities – meaning – objectives of verification and vouching – classifications of asset – importance of valuation – difference between verifications and valuation – verification and revaluation of liabilities.

**Unit IV :Audit of limited companies****Hours : 12**

Audit of limitedcompanies –necessity of company Audit. Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors. Powers, duties and liabilities of a company auditor.

**Unit V:Investigation and EDP systems****Hours : 12**

Investigation–scope–objects, procedures followed in investigation –investigation under the company act – powers of inspector’s. EDP systems – Characteristics–comparison of manual and EDP systems.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Gain knowledge about fundamentals of auditing, be proficient with the general principles of auditing and identify various types of audits.
2. CO2: Know the significances of vouching principles and procedures.

3. CO3: Understand the process of verification and valuation of the assets and liabilities.
4. CO4: Know the statutory rights, duties, roles and qualification and disqualifications of auditors in limited companies.
5. CO5: Familiarize with Investigation and the EDP based environment.

### **Text Books**

1. Practical Auditing - B.Tandon – S.Chand, New Delhi.
2. Practical Auditing - Dr.N.Premavathi – Sri Vishnu Publications, Chennai.
3. Contemporary auditing- Kamal Kupta – Tata McGraw Publishers

### **Reference Books**

1. Principles and practice of auditing – Dinkarpagare, Sultan Chand & Sons, New Delhi.
2. Fundamentals of Auditing – Kamal Kupta and Ashok Arora – Tata McGraw Publishers.
3. Auditing principles, practices and problems – Jagadesh Prakash, Kalyani Publishers, New Delhi.

### **OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**



<b>SEMESTER: II</b> <b>ALLIED: II</b> <b>PART:III</b>	<b>22UCOSE55-2: BUSINESS ENVIRONMENT</b>	<b>CREDITS:4</b> <b>HOURS:4/W</b>
---	--	--------------------------------------

**COURSE OBJECTIVES**

- 1) To know and analysis different business environment.
- 2) Conduct a business analysis of the local environment.
- 3) Understand the major problems in Indian Economy.
- 4) Know about five year planning and LPG on different sectors.
- 5) Explain the concept of social and political responsibilities of Business.

**UNIT I: Indian Business Environment:**

Meaning of Business Environment, Factors affecting environment to the business, Internal and external environment, micro environment, macro environment.

**UNIT II: Economic Environment:**

Business and economic environment – Economic Systems – Economic parameters and their impact on business – Economic reforms – Liberalisation; Privatisation; Globalisation – Impact on LPG on different sectors, Foreign Investments – MNCs.

**UNIT III: Political and Legal Environment**

Political Institutions – Legislative – Executive and judiciary – Constitution of India – Fundamental rights – Directive Principles of State policy – Business Responsibilities to Government – Government responsibilities to business – Legal framework of Business

**UNIT IV: Socio-Cultural Environment**

Business and Society – Objectives of Business – Social Responsibilities of Business – Business and culture – Cultural dimensions – Social audit – Nature – Evolution – benefits – Social Audit in India – Business Ethics – Nature Sources – Managing Ethics – Corporate Governance – Nature and Mechanism.

**UNIT V: Natural and Technological Environment**

Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, Status of technology in India; Management of technology; Features and Impact of technology.

**COURSE OUTCOMES**

- 1) Understanding the basic of concept of Business Environment.
- 2) Gained knowledge on Economic Systems.
- 3) Acquired knowledge on Political and Legal Environment
- 4) To Inculcate the Socio-Cultural Environment
- 5) Obtained Knowledge on technological leadership and followership

**Text Books**

- 1) Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, Text and Cases, Himalaya Publishing House.
- 2) K. Aswathappa: Essentials of Business Environment, Himalaya Publishing House, New Delhi
- 3) Joshi Rosy Kapoor Sangam, Business Environment, Kalyani Publishers, Ludhiana

**Supplementary Readings**

- 1) Veena Keshav Pailwar, Business Environment, Prentice Hall of India Private Limited.
- 2) Dr.K.Chidambaram and Dr.V.Alagappan, :Business Environments, Vikas Publishing House Pvt Ltd., New Delhi.
- 3) Dr.S.Sankaran, Business Environment, Margham Publications

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>

**PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High  
(Preferably use 2 or 3 levels)**

<b>SEMESTER : V INTERNAL ELECTIVE – III (c) PART : III</b>	<b>22UCOSE55-3: FINANCIAL MANAGEMENT</b>	<b>CREDIT : 3 HOURS : 4/W</b>
--	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To demonstrate an understanding of the overall role and importance of the finance function.
2. To understand the importance of cost of capital in financing decisions.
3. To appraise the theories of capital structure
4. To forecast the working capital requirement.
5. To apply the techniques of capital budgeting for decision making.

**Unit I :Introduction****Hours : 12**

Meaning – Definition – Scope – Objectives –Significance-Methods and Tools of Financial Management-Role of Finance Manager. Financial Planning - Meaning – Factors affecting financial planning-Importance-Limitations of financial planning.

**Unit II :Cost of Capital and Leverage****Hours : 12**

Cost of Capital – Meaning – Definition-Importance-Components-Factors Determining cost of capital-Types of cost of capital-Computation of cost of capital-Leverage- Meaning-Definition-Types of Leverage

**Unit III :Capital Structure****Hours : 12**

Meaning – Definition – Features-Factors Determining Capital structure-Theories of capital structure.

**Unit IV :Working Capital Management****Hours : 12**

Meaning – Definition – Types – Importance- Determination of working capital requirements-Forecasting of working capital requirements (Simple Problems)

**Unit V:Capital Budgeting****Hours : 12**

Meaning – Discounting and Non-Discounting Techniques (Simple Problems)

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the concept of Finance and its fundamentals.
2. CO2: Identify different sources of finance and choose appropriate long-term capital expenditure decisions.
3. CO3: Recognise the impact of capital structure on shareholder's wealth.
4. CO4: Elucidate the concept of working capital and its management.
5. CO5: Calculate the cost of capital of different sources of funds and acquire the knowledge of different dividend policies and their impacts.

**Text Books**

1. **M.Y.KHAN and P.K.JAIN**, Financial Management (TEXT, PROBLEMS AND CASES), Tata McGraw-Hill Education Private Limited-New Delhi.
2. **I.M.Pandey**, Financial Management, Vikas Publishing house Pvt. Ltd., Noida.

3. **Reddy and Murthy**, Financial Management**Reference Books**

1. **Eugene F. Brigham and Michael C. Ehrhard**, Financial Management (Text and Cases), Cengage Learning India Pvt. Ltd..
2. **Bhabatosh Banerjee**, Fundamentals of Financial Management, PHI Learning Private Ltd.- New Delhi.
3. **Jonathan Berk, Peter DeMarzo and Ashok Thampy**, Financial Management, Dorling Kindersley (India) Pvt. Ltd.,-Noida.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER : V</b> <b>SKILL BASED</b> <b>COURSE – III</b> <b>PART : IV</b>	<b>22UCOSS56:RESEARCH</b> <b>METHODOLOGY</b>	<b>CREDIT : 2</b> <b>HOURS : 3/W</b>
--	---	---

### Learning Objectives

1. To create a strong knowledge base in the research.
2. To Understand the concept of Research Design.
3. To enhance the knowledge of using the sampling methods and data collection.
4. To understand the Data analysis in the research
5. To enhance the knowledge of report writing

### Unit I :Introduction to Research Methods

**Hours : 9**

Research – Meaning and Definition – Types of Research – Research Methods – Sources, Identification and Developing Research Problem – Construction of Research Question – Framing Objectives and hypotheses.

### Unit II :Research Design

**Hours : 9**

Concepts – Meaning, Definition and types - Variables – Meaning & Definition – Types of Variables.

Research Design - Meaning, Definition – types of Research Design.

### Unit III :Sampling Design and Data

**Hours : 9**

Sample – meaning and definition – samplesize – sampling design –meaning and definition – essentials of good sampling design – types of data- primary data- secondary data- various sources of secondary data

### Unit IV :Data analysis

**Hours : 9**

Steps in processing the data – editing – coding – classification – content analysis – tabulation - methods of tabulation. Application of computer in modern research.

### Unit V:Report-writing

**Hours : 9**

Research report- meaning-, types of research report- essential of good research report-stages in preparing research report- structure of research report - guidelines and mechanics for preparing research report.

### COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. CO1: Understand the basic of research and types of research
2. CO2: Knowledge of the suitable research design and formulate hypothesis
3. CO3: Decide the suitable sampling method and sampling size for the research
4. CO4: Data collection and apply different statistical tools.
5. CO5: Interpret result of the research and write the research report

### Text Books

1. Kothari.C.R.– “Research Methodology – methods and technology” New age international publisher, New Delhi.
2. P.Saravanel. Research Methodology. Margam Publication, Chennai.
3. D.Amarchand, (2000) Research Methods in Commerce, Emerald Publications, Chennai.

**Reference Books**

1. Paneerselvam.R.- Research Methodology "Prentice Hall of India, New Delhi, 2004.
2. Krishnaswami.O.R.-"Methodology of Research in Social sciences "Himalaya Publishing House, Mumbai.
3. C.R. Kothari, Research Methodology Methods and Techniques, New Age International (P) Limited.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER:VI PART:III CORE COURSE - XV</b>	<b>22UCOSC61: MANAGEMENT ACCOUNTING</b>	<b>CREDIT:5 HOURS:6/W</b>
--	---	-------------------------------

**COURSE OBJECTIVES**

- 4) To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement
- 5) To impart knowledge of financial statements and their analysis and interpretations
- 6) To emphasize on application of theoretical knowledge and help managers in decision making
- 7) To familiarize the students with managerial financial decisions which are taking place in organizations.
- 8) To acquire the importance of financial information for decision making process

**Unit I :Analysis and Interpretation of Financial Statement****Hours: 15**

Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis

**Unit II: Analysis and Interpretation of Financial Statement -Ratio Analysis****Hours:20**

Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios

**Unit III: Fund Flow and Cash Flow Analysis****Hours:20**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

**Unit IV: Marginal Costing and Profit Planning****Hours:20**

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit

**Unit V: Budget and Budgetary Control****Hours:15**

Budget and Budgetary Control: Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

**Note:** Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems.

**COURSE OUT COMES**

After Successful completion of the course, student will be able to

- 9) Learn the preparation of Financial Statement Analysis.
- 10) Gain effective knowledge about Ratio Analysis
- 11) Impart knowledge about Fund Flow and Cash Flow Analysis.
- 12) Study about Marginal Costing techniques.
- 13) Know about the preparation of Budget and Budgetary Control

**Text Books (In API Style)**

- 14) S.N. Maheswari - Management Accounting - Sultan Chand & Sons, New Delhi.
- 15) T.S. Reddy & Hari Prasad Reddy - Management Accounting - Margham Publications,
- 16) A. Murthy & S. Gurusamy, - Management Accounting - Vijay Nicole Imprints Private Ltd., Chennai.

**Supplementary Readings**

- 17) S.P.Gupta - Management Accounting - Sultan Chand & Sons, New Delhi.
- 18) Charles T. Horngren and Gary Sundem, N,-Introduction to Management Accounting- Prentice Hal
- 19) Sharma and Shashi K. Gupta,-Management Accounting-Kalyani Publishers

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2.– Moderate, 3 – High**



<b>SEMESTER : VI CORE COURSE - XVI PART : II</b>	<b>22UCOSC62:CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	<b>CREDIT : 5 HOURS : 6/W</b>
--	---	-----------------------------------

**LEARNING OBJECTIVES**

1. To explain how a Corporate Governance is administered or controlled.
2. To learn the concept of Corporate Boards and its powers and its accountability to all
3. stakeholders.
4. To provide an insight on the regulatory framework of Corporate Governance in India.
5. To analyze the major Corporate Governance failures.

**Unit I :Conceptual Framework Of Corporate Governance****Hours : 18**

Meaning; theories and models of corporate governance; key managerial personnel (KMP); secretarial audit; green governance/e-governance.

**Unit II :Corporate Governance Framework In India****Hours : 18**

Corporate boards and its powers, responsibilities, disqualifications; board committees and their functions- remuneration committee, nomination committee, compliance committee, shareholders grievance committee, investors relation committee, investment committee, risk management committee, and audit committee.

**Unit III :Regulatory Framework Of Corporate Governance****Hours : 18**

Regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the Companies Act, 2013; corporate governance in PSUs and banks.

**Unit IV :Challenges in Corporate Governance****Hours : 18**

Major Corporate Governance Failures -Satyam computer services ltd (India); Sahara (India); Kingfisher ltd (India); common governance problems noticed in various corporate failures.

**Unit V:Concept of Whistle-Blowing****Hours : 18**

Whistle-blowing and Corporate Governance - The Concept of whistle-blowing; types of whistleblowers; whistle-blower policy; the whistle-blower legislation across countries; developments in India.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: To understand the conceptual frame work.
2. CO2: To know the corporate boards and its powers.
3. CO3: To understand the SEBI guide lines.
4. CO4: To get the knowledge about the major corporate governance.
5. CO5: To obtain knowledge about the whistle blowing and corporate governance.

**Text Books**

1. Sharma, J.P., Corporate Governance, Business Ethics & CSR, Ane Books Pvt Ltd, New Delhi.
2. Sharma, J.P., Corporate Governance and Social Responsibility of Business, Ane Books Pvt. Ltd, New Delhi.
3. C.S.V. Murthy, Corporate governance and Business ethics, Himalaya publishing House

**Reference Books**

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. S.S. Khanka, Corporate governance and Business ethics, S. Chand publications

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : VI</b> <b>CORE COURSE</b> <b>- XVII</b> <b>PART : III</b>	<b>22UCOSC63: CUSTOMS, EXCISE AND GOODS</b> <b>AND SERVICE TAX</b>	<b>CREDIT : 5</b> <b>HOURS : 6/W</b>
--	---	---

### LEARNING OBJECTIVES

1. To enable the students to learn the concepts of Customs and Excise Duty.
2. To understand the importance of GST in Indian and global economy and its contribution to the economic development
3. To expose the students to the procedures of GST registration.
4. To understand the methods of valuation of GST.
5. To enhance the knowledge of assessment and refund of GST.

#### Unit I :Customs and Excise Duty

**Hours : 18**

Customs act 1962- Objectives of Customs Act , Levy and collection of Customs duty, classification of goods , Goods Exempted from Customs duty, Searches ,seizures, confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods clearance of samples- registration and exemption from registration.

#### Unit II :Introduction to Goods and Service Tax

**Hours : 18**

Goods and Service Tax – Meaning, History of Goods and Service Tax, Features, Objectives, Challenges, Types – SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax – Dimension of Goods and Service Tax – Effects of Goods and Service Tax in Indian Economy – Impact of Goods and Service Tax and its Implication.

#### Unit III :Goods and Service Tax Registration

**Hours : 18**

Meaning, Importance, Types, Procedure for Resident and Non- Resident – Application Process and Enrolment process under Goods and Service Tax – Documents required – Penalties – Cancellation of Registration – Revocation of Cancellation of Registration

#### Unit IV :Levy and Collection of GST

**Hours : 18**

Supply – Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation - Goods and Service Tax on Exports.

#### Unit V:Assessment Returns and Refund of Goods and Service Tax

**Hours : 18**

Assessment – Meaning and types – Accounts and Other Records – Periods of Retention of Accounts. Returns – Furnishings of details of Outward Supply – Furnishing of Returns – First Return – Claim of Input tax credit and Provisional Acceptance thereof – Matching and Reversal and Reclaim at Reduction in Output tax liability - Annual Return and Final Return. Payments of Goods and Service Tax –TDS and TCS under Goods and Service Tax – Refund of Goods and Service Tax.

### COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. CO1: Imbibe the basics concepts of Customs and Excise duty.

2. CO2: Know the fundamental concepts of Goods and Service Tax (GST).
3. CO3: Understand the Goods and Service Tax Registration.
4. CO4: Analyze the procedures of Levy and Collection of GST.
5. CO5: Be acquainted with the Assessment Returns and Refund of Goods and Service Tax.

#### **Text Books**

1. Goods and Service Tax Simplified, A Complete Guide to New Model GST Law- CA Hemant Narang, Computech Publications Limited , New Delhi.
2. Goods and Service Tax – Rakesh Kumar , Diamond Pocket Books (P) Ltd., New Delhi.

#### **Reference Books**

1. Business Taxation - T S Reddy and Hari Prasad Reddy , Margham Publication.
2. Students Guide To goods and service Tax - Dr. Vinod and K. Singhania Monic Singhania, Taxmann Publications, New Delhi.
3. Datey, V.S. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,

#### **OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level, i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : VI CORE PRACTICAL – III PART : III</b>	<b>22UCOSP64 :COMPUTERISED ACCOUNTING (Tally)</b>	<b>CREDIT : 3 HOURS : 5/W</b>
--	---	-----------------------------------

**LEARNING OBJECTIVES**

1. To understand about the Tally ERP 9
2. To enable the students to learn payment voucher and inventory
3. To understand the purchase order process and order voucher .
4. To know about the Goods and Services in practical.
5. To analyze the interest calculation.

**Unit I :Interface and Company Management****Hours : 12**

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore

**Unit II :Default Vouchers****Hours : 12**

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque Printing System.

**Unit III :Purchase Order Processing****Hours : 12**

Purchase Order Process - Purchase Order - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips

**Unit IV :Goods and Services Tax (GST)****Hours : 12**

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Tamilnadu State Council for Higher Education Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST)

**Unit V:Interest Calculations (Auto Mode)****Hours : 12**

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centres and Cost Categories: Cost Centres - Profit Centres, Purchase and Sales Reporting: Analysing Purchase and Sales Register.

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1: Understand the introduction about the Tally.
2. CO2: Gain knowledge about the payment voucher .
3. CO3: Get the knowledge purchase order processing Goods and Services Tax (GST)
4. CO4: Analyse about the Goods and Services Tax (GST).
5. CO5: Gain knowledge about the interest calculations.

**Text Books**

1. A.K. Nadhani, Implementing Tally, BPB Publications
2. Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016.
3. 3.Dr.MamrataAgrawal, DreamTech Press, New Delhi, 2010

**Reference Books**

1. K.K.Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva publications.
2. NamrataAgrawal “Tally 9” Published by Dreamtech, year – 2008.
3. Tally Software Package – manual.
4. K.K. Nidhani, Implementing Tally.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High

<b>SEMESTER: VI</b> <b>PART: III</b>	<b>22UCOSE65-1 :HUMAN RESOURCE MANAGEMENT</b>	<b>CREDIT: 3</b> <b>HOURS:4/W</b>
---	---	--------------------------------------

### **COURSE OBJECTIVES**

- 1) To introduce the concepts of Human resource management
- 2) To introduce the concepts of Human resource Planning
- 3) To introduce the concepts of recruitment and selection
- 4) To understand the methods of training.
- 5) To understand the concepts of selection.

#### **UNIT – I:Introduction**

**Hours:12**

Definition - Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager - Changing Environment of HRM, Changing role of HRM.

#### **UNIT – II:Human Resource Planning**

**Hours:12**

Definition, Need and Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis - meaning, process, Job Description and Job Specification. Job Design meaning and methods.

#### **UNIT – III: And Selection**

**Hours:12**

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices in India. Selection- Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.

#### **UNIT – IV: Training And Development**

**Hours:12**

Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNC's.

#### **UNIT-V: Performance Appraisal**

**Hours:12**

Performance and Potential Appraisal - Meaning, Purpose-Process - Methods – Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, controlling costs of Human Resources.

#### **Course Outcomes**

After Successful completion of the course, student will be able to

- 1) Understand the basics of Human Resource Management.
- 2) Get the ability to plan Human resource.
- 3) Attain knowledge about leadership qualities through Recruitment and Selection.
- 4) Know Comprehension about Training and Development.
- 5) Get awareness about Performance and Potential Appraisal.

**Text Books (In API Style)**

- 1) Human Resource Management (Text & Cases), Dr.S.S. Khanka, S. Chand Publishing, New Delhi, 5<sup>th</sup> edition (2013).
- 2) Human Resource Management (Text & Cases), L.M. Prasad, Sultan Chand and sons, New Delhi, 3<sup>rd</sup> edition (2014).
- 3) Human Resource Management, K. A. Aswathappa, Himalaya Publishing House, 8<sup>th</sup> edition

**Reference Books**

- 1) Personnel Management- C. B. Mamoria - Himalaya Publishing House Pvt., Ltd, 13<sup>th</sup> edition (2019)
- 2) Personnel Management and industrial relations - P. C. Tripathi - Sultan Chand and sons, New Delhi, 21<sup>st</sup> edition (2013).
- 3) Personnel and Human Resource Management - P.SubbaRao - Himalaya Publishing House.

**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

**PO – Programme Outcome, CO – Course outcome**

**1 – Low, 2.– Moderate, 3 – High**



<b>SEMESTER : VI INTERNAL ELECTIVE – IV(b) PART : III</b>	<b>22UCOSE65-2:INVESTMENT MANAGEMENT</b>	<b>CREDIT : 3 HOURS : 4/W</b>
---	--	-----------------------------------

**LEARNING OBJECTIVES**

1. To create a strong knowledge base in Investment Management.
2. To Understand the concept of Security management.
3. To enhance the knowledge of Non -Security Investment.
4. To analyses the knowledge of Risk and Returns
5. To evaluate the Fundamental and Technical analysis

**Unit I :Introduction to Investment****Hours : 12**

Investment- Meaning—Important factors favorable for Investment Program-  
Stages in Investment-Investors Classification

**Unit II :Security Investment****Hours : 12**

Meaning-Bonds-Preference Shares-Equity shares—Mutual funds

**Unit III :Non - Security Investment****Hours : 12**

Meaning- Government Securities-Life Insurance-UTI-Commercial banks-  
Provident fund-Post office schemes-National Savings Schemes.

**Unit IV :Risk and Return****Hours : 12**

Meaning- Historical and Expected Return –Types of risk.

**Unit V:Fundamental and Technical Analysis****Hours : 12**

Meaning- Economy, Industry and Company Specific analysis- Tools for technical  
analysis- Charts,

**COURSE OUTCOMES**

At the completion of the course, the learner would be able to:

1. CO1:Understand the Fundamentals of Investment
2. CO2: Acquire Knowledge pertaining to Security Investment.
3. CO3:Know about Non-Security Investment.
4. CO4:Gain Scientific reasoning about Risk and Return.
5. CO5:Apply Reflective thinking through Fundamental and Technical Analysis.

**Text Books**

1. Preeti Singh , Investment Management-, Himalaya Publishing House.NewDelhi.2014
2. Prasanna Chandra, (2009), Investment Analysis and Portfolio Management, Tata McGraw – Hill Publishing Company Limited, New Delhi.
3. Dr. N. Premavathy, Investment Management, Margham Publications.

**Reference Books**

1. NatarajanL, (2009), Investment Management Security Analysis and Portfolio Management, Margham Publication, Chennai.

2. Avadhani VA,(2008),Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
3. Bhalla VK, (2009), Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, New Delhi.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : VI</b> <b>INTERNAL</b> <b>ELECTIVE – IV (c)</b> <b>PART : III</b>	<b>22UCOSE65-3: SERVICES MARKETING</b>	<b>CREDIT : 4</b> <b>HOURS : 4/W</b>
--	--	---

### LEARNING OBJECTIVES

1. To understand the concept of service marketing.
2. To examine the Shorten the sales cycle.
3. To reduce percentage of lost deals/sales.
4. To understand the Increase customer lifetime value.
5. To improve awareness and demand around new products.

#### Unit I :Introductionto Service Marketing

**Hours : 12**

Meaning and Definition of Service Marketing – Concepts – Characteristics of Services – Difference between Goods and Services -Classification of Services – Significance of Service marketing.

#### Unit II :Service Marketing Mix

**Hours : 12**

Meaning and Definition – Seven P’s of Service Marketing – Service Marketing Segmentation

#### Unit III :Service Delivery

**Hours : 12**

Meaning – Channels of Distribution – Channel Functions –Channel Selection - Advantages and Disadvantages of Channel Intermediaries.

#### Unit IV :Service Quality

**Hours : 12**

Meaning and Definition – Concept of Service Quality – GAP model – SERVQUAL Dimensions – Emerging trends in Service Marketing.

#### Unit V:Marketing of Different Services

**Hours : 12**

Different Financial Services - Health Service -Hospitality Servicesincluding Travel, Hotels and Tourism - Public Utility Services - Educational Services.

### COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. Understand the difference between Goods and Services.
2. Evaluate the various components of Service Marketing Mix.
3. Appraise the advantages and disadvantages of various channels of distribution.
4. Apply the GAP and SERVQUAL model in measuring service quality.
5. Design the service marketing models according to the requirements of different organizations.

### Text Books

1. Valarie A. Zeithaml, et al, Service Marketing, Tata McGraw-Hill, 2000.
2. L. Natarajan (2021). Services Marketing. Chennai: India, Margham Publications.
3. Christopher Love Lock, Service Marketing, Pearson Education Asia, 2001

**Reference Books**

1. Tom Powers, Marketing Hospitality, John Wiley & Sons Inc.2000.
2. Helen Woodruffe, Services Marketing, Macmillan, 2001.
3. Kruse, Service Marketing, John Wiley & Sons Ltd, 2000.

**OUTCOME MAPPING**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	2	3	3
<b>CO2</b>	2	3	3	3	3
<b>CO3</b>	3	3	3	2	3
<b>CO4</b>	2	3	3	3	3
<b>CO5</b>	3	3	3	3	3

**Match the COs with the POs and specify the correlation level,  
i.e. 1 – Low, 2 – Moderate, 3 – High**

<b>SEMESTER : VI SKILL BASED COURSE – IV PART : IV</b>	<b>22UCOSS66: PROJECT WORK</b>	<b>CREDIT : 2 HOURS : 3/W</b>
--	--------------------------------	-----------------------------------

Each student shall be required to take up a project during the final semester and submit a report. The authenticity of the project work should be certified by a guide/ Head of the Department. The Final project report shall be jointly evaluated by the Head /Supervisor and External Examiner appointed for this purpose. At the end, Viva Voce examination shall also be conducted. The weightage for viva voce is 25 marks and Report presentation is 75 marks.