

K. S. Rangasamy College of Arts and Science (Autonomous),
Tiruchengode - 637 215
Department of Commerce

Courses focus on Employability / Entrepreneurship / Skill Development


- i. Employability**
 - a. Financial Market and Operations
 - b. Accounting Package for Commerce (Tally- ERP -9)
 - c. Indirect Taxation
- ii. Entrepreneurship**
 - a. Principles of Auditing
 - b. Financial Management
 - c. Entrepreneurial Development
- iii. Skill Development**
 - a. SBC I: Financial Services
 - b. SBC II: Principles of Marketing
 - c. SBC III: Business Research Methods
 - d. SBC IV: Labour Laws

Encls:


1. Copy of Scheme of Examination
2. Syllabus copy of courses highlighting the focus on Employability / Entrepreneurship / Skill Development along with course outcomes
3. Mapping of courses to Employability / Entrepreneurship / Skill Development

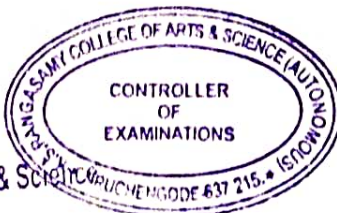

HoD - Commerce
HEAD

DEPARTMENT OF COMMERCE
K. S. Rangasamy College of Arts & Science
TIRUCHENGODE - 637 209.


CoE

Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.
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PRINCIPAL
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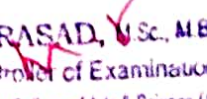


SCHEME OF EXAMINATION

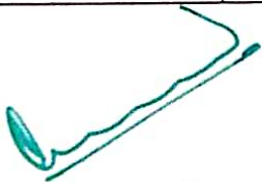
Subject Code	Subject	Hrs.	Exam Dur. (Hrs.)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part I							
18UTALB101 / 18UHILB101/ 18UFRLB101	Tamil I / Hindi I / French I	5	3	25	75	100	3
Part II							
18UENLB101	General English I	5	3	25	75	100	3
Part III							
18UCOM101	Core I: Principles of Accountancy	6	3	25	75	100	5
18UCOM102	Core II: Business Organization and Management	6	3	25	75	100	4
18UCOA101	Allied I: Economics	6	3	25	75	100	4
Part IV							
18UVE101	Value Education I: Yoga	2	3	25	75	100	2
	Total	30				600	21
Second Semester							
Part I							
18UTALB201 / 18UHILB201/ 18UFRLB201	Tamil II / Hindi II / French II	5	3	25	75	100	3
Part II							
18UENLB201	General English II	5	3	25	75	100	3
Part III							
18UCOM201	Core III: Financial Accounting	6	3	25	75	100	5
18UCOM202	Core IV: Executive Business Communication	6	3	25	75	100	4
18UCSCOA201	Allied II: Office Automation for Business	4	3	25	75	100	2
18UCSCOAP201	Allied Practical I: Office Automation for Business	2	3	40	60	100	2
Part IV							
18UVE201	Value Education II: EVS	2	3	25	75	100	2
	Total	30				700	21


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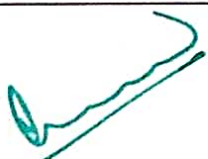
Third Semester							
Part III							
18UCOM301	Core V: Corporate Accounting	6	3	25	75	100	5
18UCOM302	Core VI: Business Law	5	3	25	75	100	4
18UCOM303	Core VII: Indian Banking	4	3	25	75	100	3
18UCOM304	Core VIII: Principles of Auditing	4	3	25	75	100	4
18UMACOA301	Allied III: Business Mathematics and Operations Research	4	3	25	75	100	4
Part IV							
18UCOSB301	SBC I: Financial Services	2	3	25	75	100	2
	NMEC I	2	3	25	75	100	2
Non Credit							
18ULS301	Career Competency Skills I	1	-	-	-	-	-
	Add - on Course	2	3	-	-	-	-
	Total	30				700	24
Fourth Semester							
Part III							
18UCOM401	Core IX: Advanced Corporate Accounting	6	3	25	75	100	5
18UCOM402	Core X: Company Law	5	3	25	75	100	4
18UCOM403	Core XI: Banking Law and Practice	4	3	25	75	100	3
18UCOM404	Core XII: Financial Market and Operations	4	3	25	75	100	4
18UMACOA401	Allied IV: Business Statistics	4	3	25	75	100	4
Part IV							
18UCOSB401	SBC II: Principles of Marketing	2	3	25	75	100	2
	NMEC II	2	3	25	75	100	2
Non Credit							
18ULS401	Career Competency Skills II	1	-	-	-	-	-
	Add - on Course	2	3	-	-	-	-
	Total	30				700	24


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Fifth Semester							
Part III							
18UCOM501	Core XIII: Cost Accounting	6	3	25	75	100	5
18UCOM502	Core XIV: Indirect Taxation	5	3	25	75	100	4
18UCOM503	Core XV: Income Tax I	5	3	25	75	100	4
18UCOM504	Core XVI: Accounting Package for Commerce	3	3	25	75	100	3
18UCOMP501	Core Practical I: Accounting Package for Commerce	2	3	40	60	100	2
	Elective I	5	3	25	75	100	4
Part IV							
18UCOSB501	SBC III: Business Research Methods	3	3	25	75	100	2
Part V							
18UCOE501	Extension Activity	-	-	-	-	-	2
Non Credit							
18ULS501	Career Competency Skills III	1	-	-	-	-	-
	Total	30				700	26
Sixth Semester							
Part III							
18UCOM601	Core XVII: Management Accounting	5	3	25	75	100	5
18UCOM602	Core XVIII: Financial Management	5	3	25	75	100	4
18UCOM603	Core XIX: Income Tax II	5	3	25	75	100	4
18UCOMP601	Core Practical II: Commerce Practical	3	3	40	60	100	2
18UCOMPR601	Project and Viva- Voce	3	3	40	60	100	3
	Elective II	5	3	25	75	100	4
Part IV							
18UCOSB601	SBC IV: Labour Laws	3	3	25	75	100	2
Non Credit							
18ULS601	Career Competency Skills IV	1	-	-	-	-	-
	Total	30				700	24
Grand Total						4100	140


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ELECTIVE I

Student shall select any one of the following subject as Elective in fifth semester

S.No	Course Code	Semester	Course
1.	18UCOEL501	V	Entrepreneurial Development
2.	18UCOEL502	V	Human Resource Management

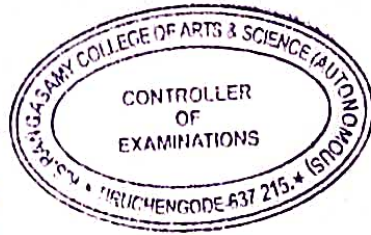
ELECTIVE II

Student shall select any one of the following subject as Elective in Sixth semester

S.No	Course Code	Semester	Course
1.	18UCOEL601	VI	Business Environment
2.	18UCOEL602	VI	Business Ethics



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18UCOM304	CORE VIII: PRINCIPLES OF AUDITING	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the significance of audit in financial accounts To aware of the duties and responsibilities of an auditor 			
Credits: 4		Total Hours: 45	
UNIT	CONTENTS	Hrs	CO
I	Auditing - Objectives - Differences between Book Keeping, Accountancy and Auditing - Kinds of Audit - Advantages and Limitations of Audit - Audit Programme and Working Papers - Auditing and EDP Environment	9	CO1
II	Internal Control - Meaning and Object - Types - Internal Check - Meaning and Object - Advantages - Disadvantages - Internal Control Regarding Cash, Purchases, Sales and Payment of Wages.	9	CO2
III	Vouching - Objects - Difference between Routine Checking and Vouching - Principles of a Good Voucher - Vouching Procedure and Importance - Vouching of Cash Transactions - Verification of Assets and Liabilities - Objects - Difference between Vouching and Verification	9	CO3
IV	Appointment of Auditor - Qualification - Qualities - Removal - Duties - Powers - Liabilities - Remuneration of an Auditor - Commissioner Auditor General of India (CAGI) - Rights and Duties	9	CO4
V	Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions, Hospital and Hotel - Shopping Companies	9	CO5
Text Book			
1	<i>Dinkar Pagare</i> . 2016, Principles and Practices of Auditing . [12 th Edition]. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	<i>Tandan, B.N.</i> 2010. Practical Auditing . [Fourth Edition]. Sultan Chand & Sons, New Delhi.		
2	<i>Kamal Gupta</i> . 2011. Auditing . [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.		


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COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

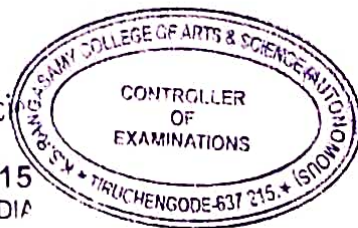
CO1	Realize the role of auditing in the modern economy and identify different types of audit testing that is used to meet the audit objectives
CO2	Reveal the internal control objectives and how they relate to different types of auditing testing
CO3	Perceive the significance of vouching, the role played by vouching in auditing and its implications
CO4	Understand the scope of auditors, qualification, appointment, the vital role played by them in auditing and accounts of the company
CO5	Know the nature, purpose and scope of Specialized audit, including its regulatory and ethical framework


MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	H	M	M
CO2	M	M	H	H	H
CO3	M	L	H	M	H
CO4	M	L	M	M	H
CO5	L	H	H	H	H

H-High; M-Medium; L-Low


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18UCOSB301	SBC I: FINANCIAL SERVICES	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the importance of Finance and its implication in business To acquire the basic knowledge on various types of finance and its usage 			
Credits: 2		Total Hours: 25	
UNIT	CONTENTS	Hrs	CO
I	Financial Services - Meaning - Importance - Features - Scope - Financial Services and Promotion of Industries - New Financial Products and Services - Challenges Facing the Financial Service Sector	5	CO1
II	Venture Capital - Meaning - Features - Disinvestment Mechanism - Activities of Venture Capital Funds - Scope - Importance - Origin and Growth of Venture Capital in India - Guidelines - Methods of Venture Financing - Suggestions for the Growth of Venture Capital	5	CO2
III	Mutual Funds - Meaning - Scope - Evolution and Growth of Mutual Funds in India - Kinds - Importance - Risks - Organisation of the Fund - Facilities Available to Investors - Investors Rights Reasons for Slow Growth - Future of Mutual Fund Industry	5	CO3
IV	Leasing - Meaning - Concept - Steps - Classification of Lease - Difference between Finance Lease and Operating Lease - Advantages - Disadvantages - Factors Influencing Lease Decision - Structure of Leasing Industry - Problems of Leasing in India	5	CO4
V	Credit Rating - Meaning - Definition - Functions - Advantages - Credit Rating Agencies in India: CRISIL, ICRA and CARE - SEBI Regulations over Credit Rating	5	CO5
Text Book			
1	Gordon. E and Natarajan. K. 2014. Financial Markets and Services . [Ninth Revised Edition]. Himalaya Publishing House, Mumbai.		
Reference Books			
1	Avadhani, V.A. 2006. Financial Services and Markets . [Second Edition]. Himalaya Publishing House, Mumbai.		


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2	Vasantha Desai. 2006. Indian Financial System . [Fourth Edition]. Himalaya Publishing House, New Delhi.
3	Varsney, P.N and Mittal, D.K. 2000. Indian Financial System . [First Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)


After completion of the course, the students will be able to

CO1	Understand the concepts and basics of the various financial services which are in a emerging and developing phase in our country
CO2	Apply the knowledge of various methods of venture capital finance in business
CO3	Critically examine the working of mutual fund by applying the theoretical concepts in real world situation and applying the knowledge in investing mutual funds
CO4	Demonstrate a critical understanding of the various modes of lending of finance for different needs both corporate and individual
CO5	Aware the importance of credit rating and applying the concept to rating the organisations through various agencies


MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	L	H	M
CO2	L	M	M	H	M
CO3	M	M	M	H	H
CO4	L	L	M	M	M
CO5	M	M	M	H	H


H-High; M-Medium; L-Low


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18UCOM404	CORE XII: FINANCIAL MARKET AND OPERATIONS	SEMESTER - IV	
Course Objectives The course aims <ul style="list-style-type: none"> To understand the different types of financial markets in practice To be familiar with the role of regulator of financial markets 			
Credits: 4		Total Hours: 45	
UNIT	CONTENTS	Hrs	CO
I	The Financial System in India - Functions - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Classification - Innovative Financial Instruments - Development of Financial System in India - Financial System and Economic Development - Weakness of Indian Financial System	9	CO1
II	New Issue Market - Meaning - Functions - Methods of Floating New Issues - General Guidelines for New Issue - Steps for Public and Private Issue - SEBI Guidelines for IPOs - Instruments of Issue - Players in the New Issue Market - Major Reforms in the Primary Market - Advantages and Disadvantages of Primary Market	9	CO2
III	Secondary Market - Services of Stock Exchange - Organisation of Stock Exchange in India - Listing of Securities - Listing Procedure - Stock Brokers - Functions - Types - Method of Trading in Stock Exchange - Current Settlement Procedure of Trading Transactions - Online Trading - Merits - Defects of Indian Capital Market - Recent Developments	9	CO3
IV	Money Market - Money Market Vs. Capital Market - Features - Importance - Structure of Indian Money Market - Recent Developments - Composition of Money Market - Call Money Market - Merits - Demerits - Commercial Bills Market - Types of Bills - Operations in Bill Market - Importance - Drawbacks	9	CO4
V	Treasury Bills Market - Features - Types - Operations and Participants - Merits - Defects - Money Market Instruments - Commercial Papers - Features - Advantages - RBI Guidelines on Commercial Paper Issue - Procedure and Time Frame for Issue of Commercial Paper - Certificate of Deposit - Features - RBI Guidelines - Advantages - Obstacles	9	CO5


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Text Book	
1	Gordon, E and Natarajan, K. 2014. Financial Markets and Services . [Ninth Revised Edition]. Himalaya Publishing House, Mumbai.
Reference Books	
1	Vasantha Desai. 2006. Indian Financial System . [Third Edition]. Himalaya Publishing House, New Delhi.
2	Varsney, P.N and Mittal, D.K. 2000. Indian Financial System [Second Edition]. Sultan Chand & Sons, New Delhi.
3	Khan, M Y. 2007. Indian Financial System . [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Know the broad concepts and functioning of Indian financial system
CO2	Comprehend the concept of new issue market and the role of SEBI plays in issue of securities to public
CO3	Integrate relevant regulatory framework into stock exchange and practices to address the current settlement procedure of trading transactions
CO4	Describe money market efficiency in terms of operations, information and allocation
CO5	Understand the characteristics of different treasury bills such as commercial paper and certificate of deposit, and how to buy and sell these in financial market

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	L	L	H
CO2	L	M	M	M	H
CO3	L	M	M	M	H
CO4	L	M	L	M	H
CO5	L	L	L	L	H

H-High; M-Medium; L-Low

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18UCOSB401	SBC II: PRINCIPLES OF MARKETING	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To provide exposure to marketing practices of business firms To understand the consumer behaviour to make marketing decisions 			
Credits: 2		Total Hours: 25	
UNIT	CONTENTS	Hrs	CO
I	Market - Meaning - Types - Marketing - Meaning - Objectives - Importance - Difference between Selling and Marketing - Approaches to Study of Marketing - Functions of Marketing	5	CO1
II	Modern Marketing - Features - Factors -Benefits- Marketing Mix - Elements- Problems - Marketing Process	5	CO2
III	Product - Classification of Products - Product Attributes - Product Mix - Factors -Product Life Cycle - Stages - New Product Development - New Product Planning Process	5	CO3
IV	Pricing - Objectives - Factors Affecting Pricing Decision - Procedures for Price Determination - Kinds of Pricing	5	CO4
V	Promotion - Meaning of Sales Promotion - Objectives - Kinds of Sales Promotion - Advertising - Need - Features - Objectives - Benefits - Evaluation of Advertising - Kinds of Advertising Media - Qualities of Good Advertisement Copy	5	CO5
Text Book			
1	<i>Pillai, R.S.N and Bagavathi, V.</i> 2013. Modern Marketing. [Seventh Edition]. S. Chand Co. Ltd., New Delhi.		
Reference Books			
1	<i>Rajan Nair, N.</i> 2012. Marketing . [Fourth Edition]. S. Chand Co. Ltd., New Delhi.		
2	<i>Sherlekar, S.A.</i> 2011 Marketing Management . [Fifth Edition]. Himalaya Publishing House, Mumbai.		
3	<i>Memoria, C.B. Suri, R.K. and Satish Memoria.</i> 2012. Marketing Management [Fourth Edition]. Kitab Mahal Agencies, Allahabad.		


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COURSE OUTCOMES (CO):

After completion of the course, the students will be able to

CO1	Reveal the fundamentals of marketing including marketers' perspectives and their market orientation
CO2	Know the implications of marketing mix in marketing and emerging marketing trends
CO3	Apply the concepts of product design, new product development, product life cycle for various products & services
CO4	Observe the nuances and complexities involved in pricing decisions
CO5	Demonstrate the importance and implications towards the ethical issues and concerns relating to distribution decisions.


MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	L	L	M
CO2	L	L	M	L	M
CO3	L	M	H	M	H
CO4	L	H	H	H	M
CO5	L	H	H	H	H

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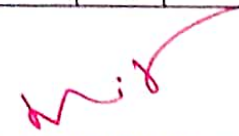



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18UCOM502	CORE XIV: INDIRECT TAXATION	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart basic knowledge about concept of indirect taxes in India To apply theoretical background of GST in practical applications 			
Note: Question paper shall cover 100% theory			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Indirect Tax in India - Introduction - Types of Taxes - Indirect Tax - Meaning - Features - Difference between Direct Tax and Indirect Tax - Introduction to GST - Evolution of GST in India - Features of GST - Benefits of GST - Drawbacks of GST - Structure of GST	10	CO1
II	Goods and Service Tax Council - Functions of GST Council - Goods and Service Tax Network - Functions - Services Rendered by GSTN - Levy and Collection of CGST/ IGST/ SGST/ UTGST - Composition Scheme under GST - Merits and Demerits - GST Rate Schedule for Selected Goods and Services	10	CO2
III	Concept of Supply - Meaning and Scope of Supply - Salient Features of Supply -Types of Supply - Inter- State Supply Vs. Intra- State Supply - Composite and Mixed Supply - Place of Supply - Time and Value of Supply	10	CO3
IV	Registration - Need - Nature and Procedure of Registration - GST Forms for Registration and Cancellation - Assessment - Types of Assessment -Returns - Types of Returns	10	CO4
V	Customs Act, 1962 - Overview of Customs Law - Definitions - Functions of Customs Department - Types of Customs Duty - Types of goods in Customs - Import and Export Procedures - Prohibited and Restricted Goods - Exemptions from Custom Duty	10	CO5


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Text Book	
1	Dr.Nitit Bhasin and Dr. Sameer Lama, 2018 GST and Customs Law , Taxman Publications (P) Ltd., New Delhi
Reference Books	
1	CA (Dr.) K.M. Bansal, 2018. GST and Customs Law , Taxman Publication (P) Ltd., New Delhi
2	Mohd. Rafi, 2017. Indirect Tax Management & Practice , 18 th Edition, Bharat Law House Pvt. Ltd.
3	FCA. Vineet Gupta & Dr. N.K. Gupta, 2018. Goods & Services Tax Law, Practice & Procedures , 2 nd Edition, Bharat Law House Pvt. Ltd.

COURSE OUTCOMES (CO)


After completion of the course, the students will be able to

CO1	Understand the basic concepts of indirect tax system in India
CO2	Know the basics of GST, CGST ,IGST
CO3	Recognize the provisions of supply in GST
CO4	Identify the procedure for registration and assessment under GST
CO5	Analyze the customs act and its procedures


MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	MH
CO2	H	H	H	M	M
CO3	M	M	M	M	H
CO4	M	H	H	H	M
CO5	M	M	M	M	M

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18UCOM504	CORE XVI: ACCOUNTING PACKAGE FOR COMMERCE	SEMESTER - V
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Course Objectives

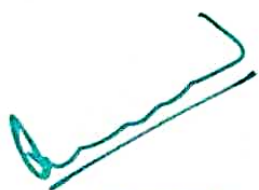
The course aims

- To acquaint students with the accounting concept, tools and techniques influencing business organization
- To create company, enter accounting voucher entries including advance voucher entries and also print financial statements, etc. in Tally ERP.9.

Credits: 3


Total Hours: 30

UNIT	CONTENTS	Hrs	CO
I	Tally 9 Installation & Language setup: Features of Tally - Requirements for Installing Tally 9 - Procedure for Installing Tally 9 - Tally Licenses. Introduction to Tally: Opening Screen of Tally (Gateway of Tally) - Creating Company - Loading /Selecting a Company - Shutting a Company - Altering/ Modifying Existing Company - Buttons on the Button Panel.	6	CO1
II	Accounting Information: Groups- Managing Groups - Expert Usage (Multiple Groups) - Ledgers - Advanced Usage of Ledgers (Single Ledger) - Expert Usage of Ledgers (Multiple Ledgers). Vouchers in Tally: Vouchers in Tally - Displaying Vouchers - Altering Vouchers - Duplicating a Voucher - Cancelling a Voucher - Predefined Vouchers.	6	CO2
III	Inventory Information: Stock Groups - Stock Categories - Stock Item- Godowns - Units of Measure. Pure Inventory Vouchers: Types of Inventory Vouchers.	6	CO3
IV	Reports: Trial Balance - Balance Sheet - Profit and Loss Account - Stock Summary - Display Menu.	6	CO4
V	Taxation: Goods and Services Tax in Tally: CGST - SGCT - IGST - CESS - Create GST Taxation Ledgers - GST Taxation Ledger: Purchase and Sales Voucher Entry.	6	CO5



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Text Book	
1	Dr. Namrata Agrawal. 2012. Comdex TALLY 9 Course Kit . [Reprint Edition]. Dreamtech Press. New Delhi. (Unit I to IV)
2	https://www.tallyschool.com/gst-taxation-ledgers-in-tally/ (Unit - V)
Reference Books	
1	Asok Nadhani K and Kisor Nadhani K.2010. IMPLEMENTING TALLY 9 . [First Edition, Reprinted]. BPB Publications. India.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

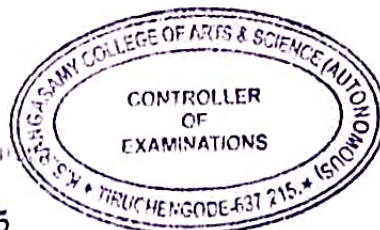
CO1	Comprehend the basic concepts of company creation in accounting package.
CO2	Implement the functions of groups, ledgers, vouchers and orders.
CO3	Acquire the knowledge of implementing the inventory voucher.
CO4	Understand reusability concept of different reports.
CO5	Gain knowledge in the implementation of tax ledger in IGST, CGST and SGST.

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	L	L
CO2	H	H	M	M	H
CO3	L	M	H	M	L
CO4	L	L	M	L	M
CO5	M	M	H	M	H


H-High; M-Medium; L-Low

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18UCOEL501	Elective I: ENTREPRENEURIAL DEVELOPMENT		SEMESTER - V
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To make the students to become a successful entrepreneur To give comprehensive understanding of all aspects relating to market situations/ requirements. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Entrepreneur - Evolution - Meaning - Difference Between Entrepreneur and Manager - Qualities - Types - Functions - Entrepreneurship - Definition - Nature - Barriers - Factors affecting Entrepreneurship - Entrepreneurship and Economic Development	10	CO1
II	Business Idea - Meaning - Sources of Ideas Techniques - Idea Processing and Selection - Project - Meaning - Project Classification - Project Identification - Project Life Cycle - Project Formulation - Need - Significance - Elements - Project Selection.	10	CO2
III	Project Appraisal - Concept - Methods - Financial Analysis - Concept - Project Cost Estimations - Methods of Estimating Costs - Sources of Estimating Costs - Techniques of Financial Analysis: Funds Flow Statement, Cash Flow Statement, Ratio Analysis	10	CO3
IV	Sources of Project Finance - Project Finance - Fixed Capital - Sources of Fixed Capital - Working Capital - Kinds - Determinants - Managing and Estimation of Working Capital - Sources of Working Capital - Lease Finance - Meaning - Types - Merits and demerits - Venture Capital - Features - Merits and Demerits - Process of Venture Finance - Private Equity - Angel Investors	10	CO4


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V	Institutional Finance to Entrepreneur - Financial Institutions in India - Objectives and Functions of - IFCI, ICICI, IDBI, IIBI, NIDC, SIDBI, SIDCs, SIPCOT, TIIC, Commercial Banks, Approaching an Institution for Assistance.	10	CO5
Text Book			
1	C.B.Gupta & N.P. Srinivasan. 2017. Entrepreneurial Development. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	Jayashree Suresh. 2017. Entrepreneurial Development. Margham Publications, Mumbai.		
2	Renu Arora, S.K. Sood. 2016. Fundamentals of Entrepreneurship and Small Business. (Fourth Edition) Kalayani Publications, Ludhiana.		
3	S.S. Khanka. 2017. Entrepreneurial Development. S.Chand & Co, New Delhi.		

COURSE OUTCOMES (CO)


After completion of the course, the students will be able to

CO1	Know about the entrepreneur and entrepreneurship
CO2	Understand to make a business idea and project formulations
CO3	Identify that how to make market survey and preparation of report
CO4	Comprehend the functions of financial institutions for entrepreneur
CO5	Learn the role of entrepreneurship development programmes in India


MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	L	M	M	M
CO2	L	M	H	M	H
CO3	M	M	H	H	H
CO4	M	H	M	H	M
CO5	L	M	H	M	H


H-High; M-Medium; L-Low


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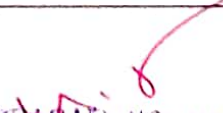



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18UCOSB501	SBC III: BUSINESS RESEARCH METHODS	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the concept and process of research in business environment To apply research applications in various spheres of business research 			
<i>Note: Question paper shall cover 100% theory</i>			
Credits: 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Business Research: Meaning - Objectives of Research - Types of Research - Descriptive, Exploratory, Empirical, Historical and Case Study - Research Design - Components of the Research Design - Need - Features of a Good Design.	6	CO1
II	Research Problem: Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - Sampling Design: Steps - Criteria of Selecting Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs.	6	CO2
III	Collection of Data: Primary and Secondary Data - Tools of Collection of Data - Questionnaire - Interview Schedule - Difference between Questionnaires and Schedules - Guidelines for Constructing Questionnaire/Schedule - Guidelines for Successful Interviewing.	6	CO3
IV	Processing of Data: Editing - Types - Guidelines for Editing - Coding - Classification - Types - Tabulation - Essential - Principles of Tabulation - Interpretation of Data - Need - Technique of Interpretation - Precautions in Interpretation	6	CO4
V	Research Report: Significance of Report Writing - Steps in Drafting a Research Report - Layout of the Research Report - Types of Reports - Mechanics of Writing a Research Report - Precautions for Writing Research.	6	CO5
Text Book			
1	<i>Kothari.C.R, 2012. Research Methodology: Methods and Techniques. New Age International (P) Limited, Publishers, New Delhi</i>		


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Reference Books

1	Pillai R.S.N & Bagavathi. V 2013. Statistics: Theory and Practice . S.Chand & Company Ltd, New Delhi.
2	Gupta, S.P. 2017. Statistical Methods . [46th Revised Edition]. Sultan Chand and Sons, New Delhi.
3	Gupta, S.C. and Kapoor, V.K. 2009. Fundamentals of Mathematical Statistics [Eleventh Edition]. S.Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

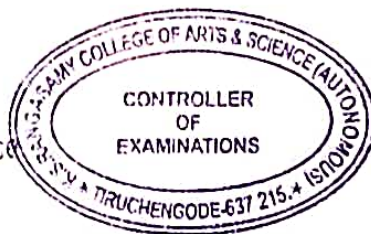
CO1	Recognize and distinguish between the different kinds of research.
CO2	Understand research problem and selection of sampling
CO3	Know the methods of data collection.
CO4	Identify the steps involved in data preparation.
CO5	Aware of various types of research report, the steps in report writing and the factors in organizing a research report.


MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	M	M
CO2	L	L	M	H	H
CO3	M	M	H	M	H
CO4	L	M	H	H	M
CO5	L	M	M	M	M

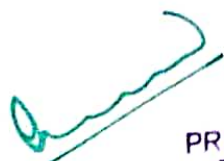
H-High; M-Medium; L-Low


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18UCOM602	CORE XVIII: FINANCIAL MANAGEMENT	SEMESTER - VI	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To enrich the students with the knowledge required for financial management in the corporate sector To encourage the students to get in-depth knowledge in working capital management 			
<i>Note: Distribution of Marks: Problems 40% and Theory 60%. .</i>			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Financial Management - Meaning - Nature and Scope - Objectives - Financial Decisions - Relationship Between Risk and Return - Role and Functions of Financial Manager - Time Value of Money - Source of Finance.	10	CO1
II	Cost of Capital - Meaning and Importance - Cost of Debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital (Simple Problems only).	10	CO2
III	Capital Budgeting - Techniques - ROI - Payback Period and Discounted Cash Flow (Simple Problems only) Leverages - Meaning - Types - Operating Leverage - Significance - Financial Leverage - Significance - Combined Leverage - Significance.	10	CO3
IV	Working Capital Management - Concepts - Need - Determinants - Estimating Working Capital Needs - Computation of Working Capital - Management of Cash, Inventory and Receivables. (Self Study)	10	CO4
V	Capital Structure - Meaning - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Hypothesis -Traditional Approach - Determinants of Capital Structure.	10	CO5
Text Book			
1	<i>Dr.A.Murthy</i> 2015. Financial Management . [5 th Edition]. Margham Publications Chennai.		



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Reference Books

- 1 Dr. S. N. Maheshwari, 2019. **Elements of Financial Management**. [Twelfth Revised and Enlarged Edition]. Sultan Chand & Co., New Delhi.
- 2 Khan, M.Y. and Jain, P.K. 2012. **Financial Management**. [Third Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
- 3 Prasanna Chandra, N. 2011. **Fundamentals of Financial Management**. [Fourth Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.

COURSE OUTCOMES (CO)


After completion of the course, the students will be able to

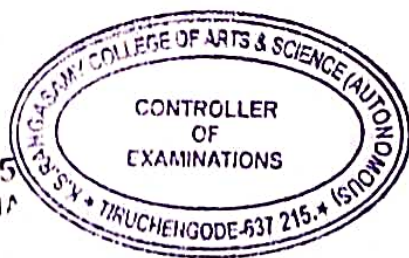
CO1	Know the basic concept of Finance and function of financial manager
CO2	Understand about calculation of cost of capital and importance of capital budgeting
CO3	Learn the concept of working capital and its needs
CO4	Recognize the significance of leverage of business enterprises
CO5	Know the capital structure theories and its approaches in business


MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	L	H
CO2	M	M	H	H	L
CO3	H	H	H	M	H
CO4	L	M	L	M	M
CO5	M	L	M	L	M

H-High; M-Medium; L-Low


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18UCOSB601	SBC IV: LABOUR LAWS	SEMESTER - VI
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Course Objectives

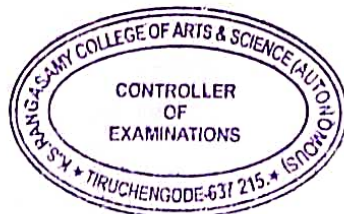
The course aims


- To this course develops students' knowledge and understanding of labour laws governing terms and conditions of employment
- To this course explores the role of law in ordering industrial relations

Credits: 2 Total Hours: 30

UNIT	CONTENTS	Hrs	CO
I	The Factories Act, 1948 - Definitions - Objective and Applicability - Health, Safety and Welfare Measures - Working Hours, Holidays and Annual Leave - Special Provisions regarding Employment of Women, Young Persons and Dangerous Operations	6	CO1
II	Industrial Disputes Act, 1947 - Definitions - Objectives of the Act - Procedure regarding Settlement, Adjudication and Arbitration - Forum under the Industrial Disputes Act - Works Committee, Conciliation Officers, Board of Conciliation, Court of Inquiry, Labour Court, Industrial Tribunal and National Tribunal - Lay Off, Retrenchment and Closure - Strike and Lock Out	6	CO2
III	Trade Union Act 1926 - Definitions - Objectives - Functions - Features of Trade Union Act - Registration of Trade Union - Cancellation of Registration - Duties and Liabilities of Trade Union - Rights and Privileges of Registered Trade Union - Penalties and Procedure	6	CO3
IV	Workmen's Compensation Act, 1923 - Definitions - Objectives - Applicability - Disablement under Workmen's Compensation Act - Accidents out of Employment and Course of Employment - Quantum of Compensation - Disbursement of Compensation - Commissioners - Duties and Powers of Commissioners	6	CO4
V	The Payment of Wages Act, 1936 - Definitions - Objectives and Scope - Procedure regarding Payment of Wages - Deductions from Wages - Kinds of Deductions - Maintenance of Register and Records - Inspectors - Appeal - Penalties	6	CO5


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	Minimum Wages Act, 1948 - Definition - Objectives - Norms to be followed for Fixing Minimum Wages - Contents of Minimum Wages - Procedure for Fixing and Revising Minimum Wages - Powers of Inspectors		
Text Book			
1	N.D. Kapoor, 2013. Elements of Industrial Law. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	Dr. R.K. Bangia, 2017. Principles of Mercantile Law. Allahabad Law Agency		
2	S.N. Mishra, 2013. Labour & Industrial Law. [28 th edition] Central Law Publication, Allahabad.		
3	S.C. Srivastava, 2019. Industrial Relations and Labour Laws. [7 th edition]. S. Chand & Co., New Delhi .		

COURSE OUTCOMES (CO)

After completion of the course, the students will be able to

CO1	Know the objectives and provisions of factories act
CO2	Understand the procedure for settlement of disputes among workers
CO3	Know the importance of trade unions and its functions
CO4	Understand the procedure for compensation to workers
CO5	Understand the basic concept of payment of wages act and minimum wages act

MAPPING

PSO CO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	M	M
CO2	H	H	M	H	M
CO3	L	M	M	M	L
CO4	M	L	L	M	H
CO5	M	M	H	L	H

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