

BACHELOR OF COMMERCE

VISION

To inculcate the students with knowledge, skills, values and spot out the latent talents to make them to future leaders with full potential.

MISSION

- To afford effective, helpful, accessible and needful realization of notions in the field of commerce to empower the students to respond to the challenges in the corporate world.
- To provide an excellent education in the business field and to train the students for commerce and industry profession.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

- PEO1:** To ensure the graduates to acquire the essential knowledge and skill-set to be excel in their professional careers in commerce and other related fields
- PEO2:** To encourage the graduates to be technically and professionally good in managing all spheres of business units
- PEO3:** To motivate the graduates to become successful entrepreneurs, leaders and responsible officials in government and private sectors.

PROGRAMME OUTCOMES (PO)

After completion of the programme, the graduates will be able to

- PO 1:** Utilize the specialised accounting knowledge to find the solutions of complex problems in business enterprises.
- PO 2:** Develop the practical skills to work as an accountant, tax consultant, audit assistant and other financial supporting servicers.
- PO 3:** Apply current technical concepts and practices in accountancy and commerce related disciplines.

PO 4: Integrate the knowledge, skills and attitude which enhance the functions of business environment.

PO 5: Create awareness of law and legislations related to commerce, business and practical orientation in the area of banking, accounting and finance.

PROGRAMME SPECIFIC OUTCOMES (PSO)

After completion of the programme, the graduates will be able to

PSO1: Make a strong basis on understanding of international and national standards of accounting and taxation.

PSO2: Develop an attitude for good practitioner in accounts, legal and other aspects of business.

PSO3: Analyze accounting and taxation practices by using theoretical and technical knowledge of regulatory, legal requirements, business tabulations and ICT in business environment.

PSO4: Improve problem solving skill by applying the concepts for making decisions in financial and economic activities.

PSO5: Implement the new business practices, pursue professional courses and ready for employment in different functional areas of corporate.

REGULATIONS

ELIGIBILITY FOR ADMISSION TO THE PROGRAMME

Candidate for admission to the first year of the UG degree programme shall be required to have passed the higher secondary examination (Academic or Vocational) conducted by the Government of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate of parent university, subject to such other conditions as may be prescribed thereafter.

DURATION OF THE PROGRAMME

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

MAXIMUM DURATION FOR THE COMPLETION OF THE PROGRAMME

The maximum duration for the completion of the UG programme shall not exceed 12 semesters.

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

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

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

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

Advanced Learners Course (ALC)

Students with no history of arrears still third/fourth semester and securing first class mark are eligible to do the below mentioned subjects as Advance Learner Course in fourth and fifth semester respectively.

S.No	Sem	Course Code	Name of the Subject	Credits
1.	V	18UCOAL501	Business Finance	2
2.	V	18UCOAL502	Marketing Research	2
3.	V		NPTEL, NSE, MOOC, SWAYAM	2

FOR COURSE COMPLETION

Student shall pass:

- Part I (Language) and Part II (English) papers in first and second semesters.
- Value Education Courses Yoga and Environmental Studies in first and second Semesters.
- Add on course in their second year of study.
- Non Major Elective Course in the third and fourth semesters.
- Skill Based Course in the third, fourth, fifth and sixth semesters.
- Career Competency Skills in third, fourth, fifth and sixth semesters.
- Extension activity in fifth semester.

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part I	Language	2	100	200	6
Part II	English	2	100	200	6
Part III	Core	19	100	1900	79
	Core Practical	2	100	200	4
	Elective	2	100	200	8
	Allied Theory	4	100	400	14
	Allied Practical	1	100	100	2
	Project	1	100	100	3
Part IV	SBC	4	100	400	8
	NMEC	2	100	200	4
	Value Education	2	100	200	4
Part V	Extension Activity	-	-	-	2
Non Credit	CCS	4	-	-	-
	Total	45	-	4100	140

18UTALB101	Tamil – I :படைப்பிலக்கியங்கள்	பருவம் - I	
<p>இப்பாடத்திட்டத்தின் நோக்கங்களாவன:</p> <ol style="list-style-type: none"> 1. தமிழ்க்கவிதைகளை அறிமுகம் செய்தல் மற்றும் எழுதக் கற்றுக் கொடுத்தல். 2. சிறுகதைகளின் வழி சமூக நிகழ்வுகளைக் கூறல். 3. உரைநடை, இலக்கிய வரலாறு, இலக்கணங்களை அறிமுகம் செய்தல். 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	<p>கவிதைகள்</p> <p>அ. பொன்.கண்ணகி – வடிகால்கள் - காலம் மாறிப் போச்சு. ஆ. வைரமுத்து – தண்ணீர் தேசம் - கடல். இ. வெ.இறையன்பு – பூபாளத்திற்கொருபுல்லாங்குழல் - சருகுகள் சலசலக்கின்றன ஈ. ஏதேனும் ஒருதலைப்பின் கீழ் புதுக்கவிதைஎழுதக்கற்றுக்கொடுத்தல்.</p>	10	CO1
II	<p>சிறுகதைகள்</p> <p>அ. பாரததேவி – படிப்பேபடிக்கட்டுகளாகி ஆ. கு.அழகிரிசாமி – ராஜா வந்திருக்கிறார். இ. ஜெயகாந்தன் – பொம்மை ஈ. ஏதேனும் ஒருதலைப்பின் கீழ் சிறுகதைஎழுதக் கற்றுக்கொடுத்தல்.</p>	10	CO2
III	<p>உரைநடை</p> <p>அ. பா.ஆனந்தகுமார் - இலக்கியமும் பண்பாட்டுமரபுகளும் - உடற்கல்வி ஆ. கல்கி - எம்.எல்.ஏ. கைதிகள்,கல் சொன்னகதை.</p>	10	CO3
IV	<p>இலக்கியவரலாறு</p> <p>அ. கவிதைவரலாறு-மரபுக்கவிதை,புதுக்கவிதை,ஹைக்கூ கவிதை. ஆ. உரைநடையின் தோற்றம் வளர்ச்சி. இ. சிறுகதையின் தோற்றம் வளர்ச்சி. ஈ. புதினத்தின் தோற்றம் வளர்ச்சி.</p>	10	CO4
V	<p>இலக்கணம்</p> <p>அ. பகுபதஉறுப்பிலக்கணம் ஆ. யாப்பிலக்கணம் (அசை,சீர்,தளை,அடி- வகைகள்) இ. விண்ணப்பம்,அலுவலகம் சார்ந்தகடிதங்கள் எழுதக் கற்றுக் கொடுத்தல்.</p>	10	CO5
Text Book			
1	<p>தமிழ்த்துறைவெளியீடு,கே.எஸ்.ரங்கசாமிகலைஅறிவியல் கல்லூரி (தன்னாட்சி),திருச்செங்கோடு- 637 215.</p>		

COURSE OUTCOMES (CO)

இப்பாடத்தைக் கற்பதன் வாயிலாக மாணவர்கள் பெறும் பயன்களாவன

CO1	கவிதை எழுதக் கற்றல்.
CO2	சிறுகதைகள் வழி சமூகத்தினைப் புரிந்து கொள்ளுதல்.
CO3	ஊரைநடை அமைப்பைப் புரிந்து கொள்ளல்.
CO4	கவிதை, உரைநடை, சிறுகதைதோற்றம், வளர்ச்சி குறித்து அறிதல்.
CO5	பதத்தின் உறுப்புகள், செய்யுள் உறுப்புகள், கடித வகைகள் ஆகியவற்றை அறிதல்

18UENLB101	GENERAL ENGLISH - I	SEMESTER - I	
Course Objectives The course aims <ul style="list-style-type: none"> • To enhance the vocabulary of the students. • To improve the language skills of the students. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	PROSE A. G. Gardiner - On Habits GRAMMAR Noun - Singular or Plural Agreement of verb and subject Fairly and rather COMMUNICATION SKILLS Paragraph Writing	10	CO1
II	SHORT STORY Leo Tolstoy - How Much Land Does a Man Need? GRAMMAR The Articles Adverbial use of no, not and noun Negative verbs COMMUNICATION SKILLS Letter Writing	10	CO2
III	PROSE Stephen Leacock - With the Photographer GRAMMAR Concord of Nouns, Pronouns and Possessive Adjectives Difficulties with Comparatives and Superlatives COMMUNICATION SKILLS Dialogue Writing	10	CO3
IV	POETRY Sonnet CXVI GRAMMAR Confusion of Participles: Active voice and Passive voice Prepositions	10	CO4

	COMMUNICATION SKILLS Sentence Sequence		
V	SHORT STORY O. Henry - The Gift of the Magi POETRY John Donne-A Hymn to God the Father GRAMMAR Tenses Simple and progressive(continuous) forms of present tense Simple and progressive (continuous) forms of past tense The perfect tense The progressive form of the perfect Tenses in adverb clauses referring to the future Tenses in adjective clauses referring to the future	10	CO5
Text Book			
1	<i>Mohammad Aslam and Tak A.H.</i> 2009. Experience and Emotion, An Anthology of Prose, Poetry and Fiction. Chennai Foundation Press Chennai.		
Reference Books			
1	<i>Wood.F.D.</i> 2010. A Remedial English Grammar for Foreign Students. Macmillan Publishers India Ltd., Chennai.		
2	<i>Farhathullah T.M.</i> 2006. Communication Skills for Undergraduates. Publishers RBA Publications, Chennai.		

COURSE OUTCOMES (CO)

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

CO1	Know the different parts of genres in English
CO2	Trace the famous authors of English
CO3	Enrich grammar knowledge
CO4	Stimulate their writing skills
CO5	Deserve appreciation for their communication

18UCOM101	CORE I: PRINCIPLES OF ACCOUNTANCY	SEMESTER - I	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the basic concepts of accounting. To prepare the financial statements of the business. 			
<i>Note: Distribution of Marks - Problem 80% and Theory 20%.</i>			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction to Accounting - Meaning - Scope - Concepts and Conventions - Objectives - Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.	10	CO1
II	Final Accounts - Preparation of Trading Account - Preparation of Profit and Loss Account - Closing Entries - Adjustment Entries - Preparation of Balance Sheet.	10	CO2
III	Average Due Date - Determination of Due Date - Account Current - Procedure for Calculating Days of Interest.	10	CO3
IV	Bank Reconciliation Statement - Causes for Differences between Cash Book and Pass Book - Preparation of Bank Reconciliation Statement. Depreciation Accounting - Meaning - Methods of Depreciation - Straight Line Method - Diminishing Balance Method - Change of Method - Differences between Provisions and Reserves.	10	CO4
V	Non - Profit Organizations - Final Accounts of Non - Profit Organizations -Preparation of Receipts and Payments - Preparation of Income and Expenditure Account - Distinguish between Income and Expenditure and Receipts and payments.	10	CO5
Text Book			
1	Reddy, T.S and Murthy, A. 2017. Financial Accounting . [Sixth Edition]. Margham Publications, Chennai.		

Reference Books	
1	<i>Jain, S.P and Narang, K.</i> 2016. Advanced Accountancy . [Fourth Edition]. Kalyani Publishers, Ludhiana.
2	<i>Gupta, R.L and Radhasamy, M.</i> 2015. Advanced Accountancy - Volume I . [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	<i>Shukla, M.C. and Grewal, T.S.</i> 2016. Advanced Accountancy - Volume I . [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems
CO2	Evaluate financial results through examination of relevant data (i.e., trading account, profit and loss account and balance sheet)
CO3	Analysing and report preparation of bill dues.
CO4	Identify and analyze the reasons for the difference between cash book and pass book balances and determine the useful life and value of the depreciable asset
CO5	Demonstrate basic knowledge of the accounting rules for small businesses and non-profit organizations

MAPPING

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

H-High; M-Medium; L-Low

18UCOM102	CORE II: BUSINESS ORGANISATION AND MANAGEMENT	SEMESTER - I	
<p>Course Objectives The course aims</p> <ul style="list-style-type: none"> To use behavioural science theory to diagnose and solve individual, group and issues on organizational level. To make aware on planning, decision making, leadership, motivation and co-ordination of business management. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction to Business - Nature - Branches of Business - Objectives of Modern Business - Inter Relation between Trade, Commerce and Industry - Distinction between Business, Profession and Employment - Essentials of Successful Business - Qualities of Successful Business.	10	CO1
II	Forms of Business Organisation - Sole Proprietorship - Features - Advantages - Limitations - Partnership Firms - Types - Features - Advantages - Limitations - Rights and Duties of Partners - Joint Stock Companies - Features - Merits - Demerits - Distinctions between Partnership firms and Joint Stock Companies - Difference between Public Limited Company and Private Limited Company.	10	CO2
III	Introduction to Management - Nature - Scope - Functions of Management - Principles of F.W.Taylor - Henry Fayol. Planning - Importance - Features - Steps - Kinds - Elements - Decision Making - Steps - Types - Leadership - Styles - Kinds.	10	CO3
IV	Organization - Types - Principles - Span of Control - Authority and Responsibilities - Delegation and Decentralization.	10	CO4
V	Direction - Principles - Essentials - Motivation - Importance - Theories of Motivation - Maslow's Theory and McGregor Theory. Co-ordination - Need - Types - Principle - Control - Characteristics - Need - Process.	10	CO5

Text Books	
1	<i>Gupta, C.B.</i> 2014. Business Organisation and Management. [Third Edition]. Sultan Chand & Sons, New Delhi. (Unit I & II)
2	<i>Dinkar Pagare.</i> 2013. Principles of Management. [Second Edition]. Sultan Chand & Sons, New Delhi. (Unit III to V)
Reference Books	
1	<i>Dinkar Pagare.</i> 2004. Business Organisation and Management. [First Edition]. Sultan Chand & Sons, New Delhi.
2	<i>Bhushan, Y.K.</i> 2009. Business Organisation and Management. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3	<i>Prasad, L.M.</i> 2014. Principles and Practice of Management. [Eight Edition]. Sultan Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Demonstrate the business functional areas and how these functions are leveraged in organizations
CO2	Understand the nature and purpose of different types of organisations (commercial, voluntary, public sector and so on)
CO3	Explain how managers align the planning and decision making process with company mission, vision, and values
CO4	Understand basic concepts of organisational structure and describe the main functions of a business organisation
CO5	Recognize the importance of employee motivation and how to promote it

MAPPING

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

H-High; M-Medium; L-Low

18UCOA101	ALLIED I: ECONOMICS	SEMESTER - I	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To know the significance and application of economic concepts to business decisions. To learn the market structure for decision making. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Economics - Definition - Economic Analysis - Micro and Macro Economics - Methods - Business Economics - Definition - Scope of Business Economics - Application of Economic Concepts in Business - Distinction between Economic Growth and Economic Development - Role of Economics in Business Decisions.	10	CO1
II	Demand - Law of Demand - Determinants of Demand - Types of Demand - Demand Curve - Supply - Supply Schedule - Determinants of Supply.	10	CO2
III	Market - Perfect and Imperfect Competition - Features of Monopoly - Duopoly - Oligopoly - Pricing Policy and Practices: Pricing Objectives - Pricing Methods.	10	CO3
IV	National Income - Definition - Methods and Difficulties in Calculation of National Income - Per Capita Income - GDP - Inflation: Characteristics - Causes - Effects - Control of Inflation.	10	CO4
V	Foreign Trade and Economic Development - Liberalization - Privatization - Globalization - WTO: Introduction - Objectives - Principles - Functions - Impact of WTO, GATT on Indian Economy.	10	CO5
Text Books			
1	<i>Sankaran, S.</i> 2014. Business Economics . [Fourth Edition]. Margham Publications, Chennai.		
2	<i>Sankaran, S.</i> 2014. Indian Economy [Thirteenth Edition]. Margham Publications, Chennai.		

Reference Books	
1	<i>Sundaram, K.P.M. and Sundaram, E.N.</i> 2010. Business Economics . [Fifth Edition]. Sultan Chand & Sons, New Delhi.
2	<i>Varshney, R.L and Maheswari, K.L.</i> 2007. Managerial Economics . [Third Edition]. Sultan Chand & Sons, New Delhi.
3	<i>RaddarDutt and Sundaram, K.P.M.</i> 2010. Indian Economy [Ninth Edition]. S.Chand & Co. Ltd., New Delhi.
4	<i>Dhingra, I.C.</i> 2010. Indian Economy . [Twenty Fifth Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Learn economics in terms of business and describe the nature of economics in dealing with the business issues
CO2	Perform supply and demand analysis to know the impact of economic events on markets
CO3	Analyze the performance of firms under different market structures and use economic analysis to fixing the price of the product
CO4	Evaluate the macro economic issues like economic growth, national income and inflation
CO5	Aware about the international economic institutions and their objectives, functions, features and Indian trade policy

MAPPING

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

H-High; M-Medium; L-Low

18UVE101	VALUE EDUCATION I: YOGA	SEMESTER - I	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand physical body and Health concepts To have the basic Knowledge on Simplified Physical Exercises and Asanas and Meditation To Introspect and improve the behaviors To inculcate cultural behavioral patterns 			
Credits: 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Yoga and Physical Health: Health - Meaning and Definition - Physical Structure - Three bodies - Five limitations - Simplified Physical Exercises - Hand, Leg, Breathing, Eye exercises - Kapalabathi, Makarasana 1, 2 , Massage, Acu pressure, Relaxation exercises - Yogasanas - Surya namaskar - Padmasana - Vajrasana - Ardha katti Chakrasana - Viruchasana - Yogamudra - Patchimothasana - Ustrasana - Vakkarasana - Salabasana	6	CO1
II	Greatness of Life Force and Mind: Maintaining youthfulness - Postponing the ageing process - Sex and spirituality - Significance of sexual vital fluid - Married life - Chastity - Development of mind in stages - Mental Frequencies - Methods for Concentration - Meditation and its Benefits	6	CO2
III	Personality Development - Sublimation: Purpose and Philosophy of Life - Introspection - Analysis of Thought - Moralization of Desire - Analysis and practice - Neutralization of Anger - Strengthening of will-power	6	CO3
IV	Human Resources Development: Eradication of Worries - Analysis and Eradication practice - Benefits of Blessings - Effect of good vibrations - Greatness of Friendship - Guidance for good Friendship - Individual Peace and world peace - Good cultural behavioral patterns	6	CO4
V	Law of Nature: Unified force - Cause and effect system - Purity of thought deed and Genetic Centre - Love and Compassion - Gratitude - Cultural Education - Fivefold culture.	6	CO5

Text Book	
1.	Value Education - World Community Service centre, Vethathiri Publications, Erode.

Reference Books	
1	<i>Vethathiri Maharishi</i> , 2011, Journey of Consciousness, Erode, Vethathiri Publications.
2	<i>Vethathiri Maharishi</i> , 2014, Simplified Physical Exercises, Erode, Vethathiri Publications.
3	<i>Vethathiri Maharishi</i> , 2004, Unified force, Erode, Vethathiri Publications
4	Yoga for Modern age - Thathuvagnani Vethathiri Maharishi
5	Sound Health through yoga - Dr. K. Chandrasekaran, November 1999 Prem Kalyan Publications, Madurai
6	Light on yoga - BKS.lyenger
7	Thathuvagnani Vethathiri Maharishi - Kayakalpa yoga - First Edition 2009 - Vethathiri Publications, Erode.
8	Environmental Studies - Bharathidasan University Publication Division

COURSE OUTCOMES (CO)

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

CO1	Understand the physical structure and simplified physical exercises.
CO2	Nurture the life force and mind
CO3	Introspect and improve the moral values
CO4	Realize the importance of human resources development
CO5	Enhance purity of thought and deed

18UTALB201	Tamil - II: பழந்தமிழ் இலக்கியங்கள்	பருவம் - II	
இப்பாடத்திட்டத்தின் நோக்கங்களாவன: <ol style="list-style-type: none"> 1. தொகைநூல்களின் சிறப்பை உணர்த்துதல். 2. ஆயர்களின் வாழ்வியலை வெளிப்படுத்துதல். 3. அறஇலக்கியங்கள்,நாட்டுப்புற இலக்கியங்களின் சிறப்பை உணர்த்துதல். 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	எட்டுத்தொகை அ. குறுந்தொகை-“காதலர் உழையர் ஆகப் பெரிதுஉவந்து”- பாடல் எண்.41. ஆ. கலித்தொகை-“சுடர்த்தொடிஇ! கேளாய்!தெருவில் நாம் ஆடும்”- குறிஞ்சிக்கலி- பாடல். எண்.15. இ. ஐங்குறுநூறு -நெய்தல் திணை - தாய்க்குஉரைத்தபத்து- “அன்னைவாழிவேண்டுஅன்னை!”-முதல் மூன்றுபாடல்கள். ஈ. புறநானூறு -“உற்றுழிஉதவியும்,உறுபொருள் கொடுத்தும்”- பாடல் எண்.183.	10	CO1
II	பத்துப்பாட்டு அ. நெடுநல்வாடை (முழுவதும்) 188 பாடல் அடிகள் - மதுரைக்கணக்காயனார் மகனார் நக்கீரனார்.	12	CO2
III	அற இலக்கியங்கள்,நாட்டுப்புற இலக்கியங்கள். அ. திருக்குறள் - கல்விஅதிகாரம் முழுவதும். ஆ. முதுமொழிக்காஞ்சி-தண்டாப் பத்துமுழுவதும். இ. நாட்டுப்புறப்பாடல்கள் - தொழிற்பாடல் - களையெடுப்பு- ஆத்துக்குள்ளேயேலேலோ. ஈ. நாட்டுப்புறவிளையாட்டுக்கள் - <ul style="list-style-type: none"> ➤ சிறுவர்,சிறுமியர் விளையாட்டுக்கள் (1.கிட்டிப்புள், 2.ஓத்தையா? இரட்டையா?) ➤ ஆடவர் விளையாட்டுக்கள் (1.சிலம்பாட்டம் 2.சடுகுடு) ➤ மகளிர் விளையாட்டுக்கள் (1.பல்லாங்குழி, 2. தட்டாங்கல்) 	10	CO3
IV	இலக்கியவரலாறு அ. சங்க இலக்கியவரலாறு (எட்டுத்தொகை,பத்துப்பாட்டு) ஆ. சங்கம் மருவியகால இலக்கியவரலாறு (பதினெண்கீழ்க்கணக்கு நூல்கள்) இ. நாட்டுப்புறவியல்,நாட்டுப்புறப்பாடல்கள்,நாட்டுப்புற விளையாட்டுக்கள் அறிமுகம்.	10	CO4
V	இலக்கணம் அ. இலக்கணக் குறிப்புதருதல் - வியங்கோள் வினைமுற்று,ஈறுகெட்ட எதிர்மறைப் பெயரெச்சம், இரட்டைக்கிளவி,அடுக்குத்தொடர். ஆ. அகத்திணைகள்,புறத்திணைகள் விளக்கம்.	08	CO5

Text Book	
1	தமிழ்த்துறை, கே.எஸ்.ரங்கசாமி கலை அறிவியல் கல்லூரி (தன்னாட்சி),திருச்செங்கோடு.

COURSE OUTCOMES (CO)

இப்பாடத்தைக் கற்பதன் வாயிலாக மாணவர்கள் பெறும் பயன்களாவன

CO1	தலைவன் தலைவி அன்பின் சிறப்பை உணர்தல்.
CO2	சங்ககால மக்களின் உயர் சிந்தனை,தலைவியின் காதல் மேம்பாட்டை அறிதல்
CO3	அறஇலக்கியங்கள்,நாட்டுப்புற இலக்கியங்களின் மேன்மையை உணர்தல்
CO4	தமிழ் இலக்கியங்களின் வளர்ச்சி நிலைகளை உணர்தல்
CO5	இலக்கணத்தின் சிறப்பை அறிதல்.

18UENLB201	GENERAL ENGLISH - II	SEMESTER - II	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To enhance the vocabulary of the students. To improve language skills and communication skills of the students. 			
Credits: 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	PROSE 1. Bertrand Russell - The Happy Man GRAMMAR 1. Pronouns and Prepositions in complex sentences 2. Conjunctions in complex sentences 3. Verb compounded with Adverbs	10	CO1
II	SHORT STORY 1. Satyajit Ray - The Guest POETRY 1. William Wordsworth - The Solitary Reaper GRAMMAR 1. The use of co-relatives 2. Who and Whom COMPOSITION 1. Note Making 2. Note Taking	10	CO2
III	PROSE 1. George Orwell - Shooting an Elephant POETRY 1. John Keats - La Belle Dams Sans Merci GRAMMAR 1. Introductory There 2. The Infinitive 3. Tag Questions 4. Appended Questions COMPOSITION 1. Resume Writing	10	CO3
IV	SHORT STORY 1. R.K. Narayan - Nitya	10	CO4

	GRAMMAR 1. Much and Many 2. Much and Very 3. Still and Yet COMPOSITION 1. Hints Development		
V	GRAMMAR 1. Noun Clauses and Adjective Clauses 2. Indirect Questions 3. Indirect expression of Imperatives 4. Make and Do 5. The Verb Have 6. Shall and Will COMPOSITION 1. Comprehension	10	CO5
Text Books			
1.	<i>Mohammad Aslam and Tak. A.H. 2009. Experience and Emotion An Anthology of Prose, Poetry and Fiction.</i> Foundation press, Chennai.		
2.	<i>Wood. F.D. 2010. A Remedial English Grammar for Foreign students.</i> Macmillan publishers India Ltd, Chennai.		
3.	<i>Farhathuallah. T.M. 2006. Communication Skills for Undergraduates.</i> Publishers - RBA-Publications, Chennai.		

COURSE OUTCOMES (CO)

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

CO1	Grasp meaning of words, sentences and acquire the ability to use a dictionary.
CO2	Understand labels, simple notices and written instructions.
CO3	Master the mechanics of writing; the use of appropriate vocabulary, punctuation marks, and correct grammatical item.
CO4	Understand the total content and underlying meaning in the context.
CO5	Develop correct reading habits, silently, extensively and intensively.

18UCOM201	CORE III: FINANCIAL ACCOUNTING	SEMESTER - II	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To know the accounting procedures for branch and hire purchase system. To comprehend the concepts of partnership accounting 			
<i>Note: Distribution of Marks - Problem 80% and Theory 20%.</i>			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Branch and Departmental Accounts - Branch Accounts - Dependent Branches - Debtors System and Stock and Debtors System Only - Departmental Accounts (Including Inter-Departmental Transfers).	10	CO1
II	Hire Purchase and Installment System - Calculation of Interest - Journal Entries in the Books of Hire Purchaser and Hire Vendor - Default and Repossession of Stock - Hire Purchase Trading Account - Installment Purchase System.	10	CO2
III	Partnership Accounts - Calculation of Interest on Capital and Drawings - Preparation of Profit and Loss Appropriation Account - Fixed and Fluctuating Capitals - Past Adjustments and Guarantee.	10	CO3
IV	Admission, Retirement and Death of a Partner - Calculation of Profit Sharing Ratio - Calculation of Goodwill - Preparation of Revaluation Account, Capital Account and Balance Sheet - Death of a Partner - Preparation of Executor's Account.	10	CO4
V	Dissolution of Partnership Firm - Insolvency of Partners - Garner Vs. Murray Rule - Piecemeal Distribution - Proportionate Capital Method - Maximum Loss Method.	10	CO5
Text Book			
1	<i>Reddy, T.S and Murthy, A.</i> 2017. Financial Accounting . [Sixth Edition]. Margham Publications, Chennai.		
Reference Books			
1	<i>Jain, S.P and Narang, K.</i> 2005. Advanced Accountancy . [Fourth Edition]. Kalyani Publishers, Ludhiana.		
2	<i>Gupta, R.L and Radhasamy, M.</i> 2010. Advanced Accountancy - Volume I . [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.		
3	<i>Shukla, M.C. and Grewal, T.S.</i> 2009. Advanced Accountancy - Volume I . [Seventh Edition]. S.Chand & Sons, New Delhi.		

COURSE OUTCOMES (CO):

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

CO1	Understand the concept of departmental accounting and learn the accounting treatment of the various aspects of departmental and branch accounting
CO2	Distinguish Hire Purchase and Installment System and to learn the methods of maintaining records under Hire Purchase and Installment System
CO3	Know the general characteristics of a partnership and method of maintaining partners capital account
CO4	Analyzing the problems in admission and death of a partner and calculating the revaluation account for smooth closing of business
CO5	Make a strong basic on accounting rules for disbursement of cash in case of liquidation of firm

MAPPING

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

H-High; M-Medium; L-Low

18UCOM202	CORE IV: EXECUTIVE BUSINESS COMMUNICATION	SEMESTER - II	
Course Objectives The course aims			
<ul style="list-style-type: none"> To impart the knowledge on communication practices in business. To develop written communication skills to groom the students as effective management professionals. 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Communication - Elements - Importance - Process of Communication - Methods - Barriers - Role of Communication in Business - Essentials of a Good Communication System.	10	CO1
II	Business Letters -Layout - Appearance - Parts of a Letter - Kinds of Business Letters - Enquires - Replies - Orders - Sales - Circular - Complaints.	10	CO2
III	Bank Correspondence: Banking - Functions - Elements of Bank Correspondence- Opening of Bank Account - Stop Payment Letter - Insurance correspondence: Life Insurance: Principles of Insurance - Letter Enclosing Assurance Policy - Enquiring Surrender - Claim Procedure. Agent's correspondence: Agent - Types of Agents - Letter Offering Agency - Accepting Agency- Application for Agency - Letter to the Agent asking Explanation for Low Sales.	10	CO3
IV	Company Secretarial Correspondence - Agenda, Minutes and Report Writing - Types - Characteristics of Good Report- Report of Individuals.	10	CO4
V	Modern Forms of Communication - Fax - E-mail - Video Conferencing - Internet - Websites and their uses in Business.	10	CO5
Text Book			
1	<i>Pillai, R.S.N and Bagavathi, V.</i> 2014. Commercial Correspondence. [Third Edition]. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	<i>Rajendrapal and Korla Halli, J.S.</i> 2009. Business Communication. [Ninth Edition]. Sultan Chand & Sons, New Delhi.		
2	<i>Urmila Rai and S.M. Rai.</i> 2014. Business Communication. [Second Edition]. Himalaya Publishing House, New Delhi.		

COURSE OUTCOMES (CO):

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

CO1	Exhibit the role of basic communication in business
CO2	Demonstrate a critical understanding of the importance of letter writing and impact of letters in communication
CO3	Apply the concept of letter writing in external business correspondence and the significance of persuading in the letter
CO4	Analyze the various situations in an office atmosphere and drafting the letters for conduct of meeting and making of a reports
CO5	Use the modern communication devices for writing reports effectively and efficiently

MAPPING

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

H-High; M-Medium; L-Low

18UCSCOA201	ALLIED II : OFFICE AUTOMATION FOR BUSINESS (For the students of B.Com)	SEMESTER - II	
Course Objectives The course aims <ul style="list-style-type: none"> • Enable students to get familiar with fundamental knowledge of computers. • Acquire knowledge and essential skills for using the office packages. 			
Credits: 2		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Computer Basics: Fundamentals of Computer: Various types of Computers - Computer Hardware - The scanner - System Unit - Front side of the System Unit - Back side of the System Unit - Inside the System Unit - Computer Software. Introduction to Internet: Exploring Internet - Browsing the Internet - Exploring Computer Virus.	10	CO1
II	Microsoft Word: Exploring MS Word 2007-Starting MS Word 2007 - The MS Word 2007 Workspace. Preparing the First Document: Considerations before preparing a Document - Setting Size, Margin and Orientation of a Document - Typing the Text - Inserting a Table - Saving the Document - Printing the Document - Closing the Document. Editing the Document: Finding and Replacing the Text - Translating Document. Creating Form Letters, E - mail Messages and Labels: Creating a Mail Merge Document - Sending a Personalized E - Mail Message to Multiple Recipients - Modifying records in the Data Source - Envelopes and Labels.	10	CO2
III	Microsoft Excel: Starting with Excel 2007 - Starting Microsoft Excel2007 - Workingwith Spreadsheet - Exploring Microsoft Excel 2007. Preparing the First Excel Worksheet: Entering Data in Worksheet - Formatting Cells - Setting the format and other properties of a Worksheet - Saving Workbook - Preparing Worksheet for Printing. Conditional Formatting, Sorting, and Filtering Data: About Conditional Formatting—About Sort and Filter feature - Charts and Smart Art: Selecting the Chart type - Setting the Chart	10	CO3

	Options - Resizing and positioning the Charts in a Worksheet - Converting a Chart type in to another type - Working with Smart Arts. Functions in Excel: Defining basics of a Function - Using Arithmetic Functions - Using Text Functions- Using Financial Functions.		
IV	Microsoft PowerPoint: Beginning with Microsoft PowerPoint: Exploring Microsoft Power Point 2007 - Applying the Tool tips - Setting Powerpointoptions. PreparingtheFirstPresentation: Understandingthestructureofapresentation - Creating a new Presentation - Working with themes - Working with Text - Moving and Deleting slides - Saving a Presentation in different formats - Closing a Presentation - Opening a Presentation. Charts, Graphics and Tables: Working with Charts - Adding graphics in a Presentation - Working with Tables - Adding Movie Clips - Adding Sound Clips - Working with the Print Option. Adding Animations in Slides: Using Animation - Applying Custom Animation - Applying Transitions to the Slide - Previewing Animation - Removing Animation - Adding actions to an object.	10	CO4
V	Photoshop 7.0: Getting Started with Photoshop: Getting Started with Photoshop - opening an Existing File- The Photoshop Program Window - Creating a New File- Saving Files - Reverting Files - Closing Files. Working with Images and Colors: Bitmap and Vector Images- Image Size- Editing Images- Color Modes- File Formats- Setting Foreground and Background Colors. Painting and Editing Tools: The Painting Tools- The Drawing Tools -The Editing Tools- The Eraser Tools. Layers: Layers Palette-Working with Layers-Creating a New Layer-Selecting Layers- Hiding/Showing Layers-Deleting Layers- Sorting Layers in the Layers Palette - Repositioning Layers- Merging Layers- Flattening Images - Moving Layers between Images -Linking Layers	10	CO5
Text books			
1	<i>VikasGupta.2010.Comdex Computer CourseKit WindowsXP with Office 2007. [First Edition]. Dreamtech Press, New Delhi.(Unit I to IV).</i>		

2	<i>VikasGupta.2002.Comdex DTP CourseKit.[First Edition]. Dreamtech Press, New Delhi. (Unit V).</i>
Reference Books	
1	<i>Anita Goel.2010.Computer Fundamentals. [First Edition].Pearson Publications</i>
2	<i>Pradeep K.Sinha, Priti Sinha.2016. [Fourth Edition]. Computer Fundamentals. BPB Publications.</i>
3	<i>J.B Dixit. 2011[Kindle Edition].Fundamentals of Computer Program and Information Technology.Laxmi Publishers.</i>
4	<i>Lisa A.Bucki, John Walkenbach, FaitheWempen, MicheaelAlexender, Dick Kusleika. 2013. Reprint. Microsoft Office 2013 Bible. Wiley Publications.</i>
5	<i>John Walkenbach.2010. Reprint. Microsoft Excel 2010 Bible. Wiley India Pvt. Limited.</i>
6	<i>Tracy Syrstad. 2015.[First Edition]. Excel 2013 Absolute Beginners Guide. Pearson Publications.</i>
Web References	
1	https://www.tutorialspoint.com
2	https://www.tutorialinhand.com
3	https://www.free-computer-tutorials.net
4	https://www.edu.getglobal.org

COURSE OUTCOMES (CO)

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

CO1	Explore the fundamental components of computer devices.
CO2	Create well defined documents with various tools in MS Word.
CO3	Interpret the various formulas, functions and chart preparations in MS Excel.
CO4	Create slides, overhead transparencies, Handouts and Speaker Notes.
CO5	Gain basic knowledge of working with images.

MAPPING

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

H-High; M-Medium; L-Low

18UCSCOAP201	ALLIED PRACTICAL I: OFFICE AUTOMATION FOR BUSINESS (For the students of B.Com)	SEMESTER - II	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> • To acquire basic concepts of MS Word and its applications. • To understand the importance of MS Excel in real time applications. • To apply the role of PowerPoint for the current needs. • To build the basic concepts of Photoshop and its applications. 			
Credits: 2		Total Hours: 24	
S.No.	PROGRAMS	Hrs	CO
MS - Word			
1.	Creating a Bio - data with Different Formats and Styles.	2	CO1
2.	Creating a Purchase Order with Tables.	2	CO2
3.	Developing a Mail Merge Document.	2	CO2
MS - Excel			
4.	Creating a Worksheet for Employee Payroll.	2	CO3
5.	Creating a Worksheet for Balance Sheet.	2	CO3
6.	Creating a Chart for Analysis of Product Sales.	2	CO3
MS - PowerPoint			
7.	Preparing a Presentation for Product Marketing.	2	CO4
8.	Preparing a Presentation with Slide Transition Effects for Sales Analysis.	2	CO4
9.	Preparing a Slide - Show with Charts and Animations for an Organization.	2	CO4
Photoshop			
10.	Changing the Background of an Image.	2	CO5
11.	Designing a Business Card.	2	CO5
12.	Creating a Brochure for your Department Event.	2	CO5

Web References	
1.	https://www.tutorialspoint.com
2.	https://www.free-computer-tutorials.net
3	https://www.edu.getglobal.org

COURSE OUTCOMES (CO)

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

CO1	Create professional and academic documents by applying different formats and styles.
CO2	Effectively utilize the table and Mail Merge concepts.
CO3	Create, edit and enhance basic Excel spreadsheet using formula and charts.
CO4	Understand basic power point using templates, animations and slide transitions.
CO5	Design layouts for web pages, paper adverts and brochures.

MAPPING

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

H-High; M-Medium; L-Low

18UVE201	VALUE EDUCATION II: ENVIRONMENTAL STUDIES	SEMESTER - II	
<p>Course Objectives The course aims</p> <ul style="list-style-type: none"> To enable the students acquire knowledge, values, attitudes, commitment and skills needed to protect and improve the environment. To implicate awareness among young minds for safeguarding environment from manmade disasters. 			
Credits: 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Environment- Definition- Scope- Structure and function of ecosystems- producers, consumers and decomposers- Energy flow in the ecosystem- Ecological succession- food chain, food webs and ecological pyramids- Concept of sustainable development.	06	CO1
II	Natural resources: Renewable- air, water, soil, land and wildlife resources. Non-renewable - Mineral coal, oil and gas. Environmental problems related to the extraction and use of natural resources.	06	CO2
III	Biodiversity- Definition- Values- Consumption use, productive social, ethical, aesthetic and option values threats to bio diversity - hotspots of bio diversity- conservation of bio- diversity: in- situ Ex- situ. Bio- wealth - National and Global level.	06	CO3
IV	Environmental Pollution :Definition- causes, effects and mitigation measures- Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution- Nuclear hazards - Solid wastes acid rain-Climate change and global warming environmental laws and regulations in India- Earth summit	06	CO4
V	Population and environment - Population explosion - Environment and human health - HIV/AIDS - Women and Child welfare - Disaster Management - Resettlement and Rehabilitation of people, Role of information technology in environmental health - Environmental awareness.	06	CO5

Text Book	
1.	Department of Biochemistry. Environmental Studies (Study Material). Published by K.S.Rangasamy College of Arts & Science (Autonomous). Tiruchengode.
Reference Book	
2.	<i>Erach Bharucha</i> . 2005. Textbook of Environmental studies . Universities press. PVT. Ltd.

COURSE OUTCOMES (CO)

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

CO1	Describe the types of ecosystem and concepts in sustainable development
CO2	Explain the importance of natural resources and environmental problems
CO3	Recite about the biodiversity, hot spots of biodiversity and its conservation
CO4	Be conscious on the effects of pollution and population explosion
CO5	Implement the preventive measures for environmental issues

18UCOM301	CORE V: CORPORATE ACCOUNTING	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the basic concepts of corporate accounting procedures To gain knowledge on the accounting practices prevailing in the corporate sector 			
<i>Note: Distribution of Marks: Problem 80% and Theory 20%</i>			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Issue of Equity Shares - Shares - Meaning - Kinds - Issued at Par and Premium (Excluding Discount) - Utilization of Share Premium - Forfeiture and Re-issue of Shares	10	CO1
II	Preference Shares - Meaning - Redemption of Preference Shares - Provisions of the Companies Act - Capital Profits and Revenue Profits - Minimum Fresh Issue of Shares	10	CO2
III	Issue of Debentures - Meaning of Debentures - Kinds - Issue of Debentures - Redemption of Debentures - Conditions - Different Methods of Redemption of Debentures	10	CO3
IV	Underwriting of Shares - Meaning - Types of Underwriting - Underwriting Commission - Determination of Net Liability of Underwriters. Valuation of Goodwill - Meaning - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method. Valuation of Shares - Meaning - Net Asset Method - Yield Method - Fair Value Method	10	CO4
V	Profits Prior to Incorporation - Basis of Apportionment of Expenses - Final Accounts of Companies - Preparation of Trading, Profit and Loss Account - Profit and Loss Appropriation Account - Balance Sheet	10	CO5
Text Book			
1	<i>Reddy, T.S and Murthy, A.</i> 2018. Corporate Accounting . [Revised Sixth Edition]. Margham Publications, Chennai		
Reference Books			
1	<i>Jain, S.P and Narang, K.</i> 2008. Advanced Accountancy . [Fourth Edition]. Kalyani Publishers, Ludhiana.		

2	<i>Gupta, R.L and Radhasamy, M.</i> 2010. Advanced Accountancy - Volume II. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	<i>Shukla, M.C. and Grewal, T.S.</i> 2009. Advanced Accountancy - Volume II. [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Evaluate the different situations of capital issue to public like issue at premium, issue at discount, forfeiture of shares etc
CO2	Understand the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for preference shares
CO3	Gain knowledge of concepts and practices for issue of debentures in accordance with statutory requirements
CO4	Analyze critically the value of shares and goodwill and its value in the market
CO5	Solve practical problems that arise from profit prior incorporation by using the relevant accounting provisions

MAPPING

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

H-High; M-Medium; L-Low

18UCOM302	CORE VI: BUSINESS LAW	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To secure the knowledge on laws relating to business entities To apply legal aspects in trade related to day-to-day issues 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Law of Contract - Nature - Object - Classification of Contract - Essentials of a Valid Contract - Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation	10	CO1
II	Consideration - Legal Rules as to Consideration - Exceptions - Stranger to Contract. Capacity to Contract - Free Consent - Performance of Contract - Discharge of Contract - Remedies for Breach of Contract	10	CO2
III	Contract of Indemnity and Guarantee - Difference between Contract of Indemnity and Guarantee - Bailment - Types - Rights and Duties of Bailor and Bailee - Pledge - Rights of Pawnor and Pawnee	10	CO3
IV	Contract of Agency - Creation of Agency - Classification of Agents - Duties and Rights of Agent and Principal - Delegation of Agent's Authority - Extent of Agent's Authorities - Personal Liability of Agent - Termination of Agency	10	CO4
V	Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance of Contract - Rights of an Unpaid Seller	10	CO5
Text Book			
1	<i>Kapoor, N.D.</i> 2016. Business Law . [Third Edition]. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	<i>Kuchal, M.C.</i> 2008. Commercial Law . [First Edition]. Kalyani Publishers, Ludhiana.		
2	<i>Shukla, M.C.</i> 2005. Commercial Law . [Third Edition]. S.Chand Co Ltd., New Delhi.		
3	<i>Aswathappa, K. Raghavendra, H.N. Ramchandra, K.</i> 2008. Business Law . [Second Edition]. Himalaya Publishing House, Mumbai		

COURSE OUTCOMES (CO)

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

CO1	Apply the legal rules at the time of formation of the contracts
CO2	Know the persons who have capacity to enter contract and understand the methods of discharge of contract and remedies for breach of contract
CO3	Analyze the concept of contract of indemnity and guarantee and apply the legal mechanisms relating to bailment and pledge
CO4	Evaluate and specify the different circumstances for creation and cessation of agency
CO5	Recount the key elements of Sale of Goods Act including passing of property, rights of unpaid seller and consumer protection

MAPPING

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

H-High; M-Medium; L-Low

18UCOM303	CORE VII: INDIAN BANKING	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart the knowledge of banking to become a successful banker To know the RBI objectives and its functions 			
Credits: 3		Total Hours: 45	
UNIT	CONTENTS	Hrs	CO
I	Introduction - Evolution - Development of Banking in India - Meaning and Definition of Banking - Features of Banking - Classification of Banks - Banking System - Role of Banks in Economic Development - Recent Trends in Indian Banking	9	CO1
II	Commercial Banks - Meaning - Functions of Commercial Banks - Window Dressing - Principles of Investment Policy of Commercial Banks - Nationalisation of Major Banks in India - Reasons for Nationalisation - Criticisms Against Nationalisation - Achievements after Nationalisation	9	CO2
III	Reserve Bank of India - Objectives - Evolution - Functions - Powers of RBI - Credit Control Measures of RBI - State Bank of India - Evolution - Functions - SBI and Small Scale Industries - Products and Services Offered by SBI	9	CO3
IV	Paying Banker: Meaning - Payment of Cheque - Precautions of Paying Banker - Refusal for Payment - Duties - Statutory Protection - Payment in Due Course. Collecting Banker: Meaning - Precautions of Collecting Banker - Duties - Statutory Protection - Consequence of Negligence - Responsibility of Collecting Banker	9	CO4
V	Electronic Banking - Meaning - Benefits - Internet Banking - Home Banking - Mobile Banking - Virtual Banking - E-Payments - RTGS - NEFT - ATM Cards - Biometric Cards - Debit, Credit, Smart Cards and ECS - E-Money - Electronic Purse - Digital Cash	9	CO5
Text Books			
1	<i>Natarajan & Parameswaran.</i> 2013. Indian Banking. S. Chand & Co., New Delhi. (Unit I, II, III & V)		

2	<i>Gordon E & Natarajan K, 2016, Banking Theory Law & Practice, 25th Edition, Himalaya Publishing House, Mumbai (Unit IV)</i>
Reference Books	
1	<i>KPM Sundaram & E.N. Sundaram. Modern Banking. S. Chand & Co., New Delhi.</i>
2	<i>Nirmala Prasad & Chandra Das. 2014. Banking & Financial System. Himalaya Publishers. New Delhi.</i>

COURSE OUTCOMES (CO)

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

CO1	Recall the Indian banking system and describe the role of regulatory bodies in regulating how banks manage their functions
CO2	Recognize the significance of commercial banks and reasons for nationalization of banks
CO3	Know the structure and role of RBI in measuring the credit
CO4	Understand the importance the paying and collecting banker
CO5	Apply the modern technology of banking system like internet banking, mobile banking and its real time applications

MAPPING

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

H-High; M-Medium; L-Low

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.		

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

18UMACOA301/ 18UMACCA301	ALLIED III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH	SEMESTER - III	
Course Objectives The course aims <ul style="list-style-type: none"> • To provide skill of converting business problems into mathematical problems. • To impart knowledge on mathematical tools to solve problems. 			
Credits: 4		Total Hours: 40	
UNIT	CONTENTS	Hrs	CO
I	Series: Sequence and Series - Arithmetic Progression - Geometric Progression. Mathematics of Finance: Basic Concepts - Symbols Used - Simple Interest - Formulae and Problems - Compound Interest - Formulae and Problems. (Chapter 1 Sections: 1 - 3) (Chapter 2 Sections: 1 - 5)	8	CO1
II	Matrices and Determinants: Definition of a Matrix - Order of a Matrix - Types of Matrices - Matrix Operations I: Addition - Subtraction - Scalar Multiplication - Multiplication - Transpose - A System of Linear Equations - Determinants - Cramer's Rule. (Chapter 4 Sections: 1 - 8)	8	CO2
III	Linear Programming Formulation and Graphical Method: Introduction - Requirements for Employing LPP Technique - Mathematical Formulation of L.P.P. - Basic Assumptions - Graphical Method of the Solution of a L.P.P. - Some more cases - Advantage of Linear Programming - Limitations of Linear Programming. (Chapter - 2 Sections: 2.1 - 2.8)	8	CO3
IV	Transportation Model: Introduction - Mathematical Formulation of a Transportation Problem - Methods for Finding Initial basic Feasible Solution - Transportation Algorithm or MODI Method - Degeneracy in Transportation Problems - Unbalanced Transportation Problems - Maximization case in Transportation Problems. (Chapter - 7 Sections: 7.1 - 7.5)	8	CO4

V	<p>Assignment Problem: Introduction - Mathematical Formulation of an Assignment Problem - Difference between the Transportation Problem and Assignment Problem - Assignment Algorithm or Hungarian Method - Unbalanced Assignment Models - Maximization case in Assignment Problems.</p> <p>(Chapter - 8 Sections: 8.1 - 8.2, 8.4 - 8.7)</p>	8	CO5
Text Books			
1	<i>Navnitham, P.A.</i> 2011. Business Mathematics and Statistics. Jai Publishers, Trichy. (For Units I - II)		
2	<i>Sundaresan, V., Ganapathy Subramanian, K.S. and Ganesan, K.</i> 2014. Resource Management Techniques. [Eighth Edition]. AR Publication, Chennai. (For Units III - V)		
Reference Books			
1	<i>Vittal, P.R.,</i> 2008. Business Mathematics and Statistics. [Fifth Edition]. Margham Publications, Chennai.		
2	<i>KantiSwarup, Gupta, P.K.and Man Mohan.</i> 2014. Operations Research. Sultan Chand & Sons, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Solve problems involved in business environment
CO2	Gain knowledge on matrices and their operations
CO3	Formulate and solve real life problems through LPP
CO4	Find the optimum transportation schedule
CO5	Calculate the optimum assignment model

MAPPING

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

H-High; M-Medium; L-Low

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	<i>Gordon. E and Natarajan. K. 2014. Financial Markets and Services. [Ninth Revised Edition]. Himalaya Publishing House, Mumbai.</i>		
Reference Books			
1	<i>Avadhani, V.A. 2006. Financial Services and Markets. [Second Edition]. Himalaya Publishing House, Mumbai.</i>		

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

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

18ULS301	CAREER COMPETENCY SKILLS I	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the basic needs of Communication To utilize the communication skills for achieving at the time of Interview 			
Total Hours: 15			
UNIT	CONTENTS	Hrs	CO
I	Basic Grammar - Usage of English - Listening and Speaking (Level-1) Tenses and Voices (Present, Past and Future)	3	CO1
II	Sentence Correction - Sentence Pattern - Reading Comprehension (Level -1)	3	CO2
III	Expansion of Proverbs - Closet Test (Level -1)	3	CO3
IV	Sentence Improvement (Essay Writing, Now- a -Days Vocabulary), Story Writing	3	CO4
V	E-Mail Building (Sending call letters), Letters (Formal and Informal)	3	CO5
Text Books			
1	<i>Anne Seaton, Mew Y. H. Basic English Grammar for English-Book 1.</i> Learners Saddle point Publishers.		
2	<i>Mark Newson. Basic English Syntax with Exercises.</i> (E-Copy)		
Reference Book			
1	<i>Chand S, Agarwal R. S. Objective General English.</i> Arihant Publications (India) Limited.		

COURSE OUTCOMES (CO)

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

CO1	Recall the basic grammar in English
CO2	Concentrate on Sentence Correction
CO3	Understand Paragraph Writing
CO4	Improve the ability of Sentence Construction and Story Writing
CO5	Format Web Writing and Formal Writing of letters.

18UCOM401	CORE IX: ADVANCED CORPORATE ACCOUNTING	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the accounting procedures in mergers and acquisition of companies To give an exposure to various corporate accounting procedures and practices 			
<i>Note: Distribution of marks: Problem 75% and Theory 25%</i>			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Amalgamation - Merger Method - Purchase Method - Absorption and External Reconstruction (Inter Company Investments Excluded).	10	CO1
II	Alteration of Share Capital - Conditions for Alteration of Share Capital and Internal Reconstruction - Liquidation - Liquidator's Final Statement.	10	CO2
III	Banking Companies - Calculation of Rebate on Bills Discounted - Accounting Treatment of Non-performing Assets - Preparation of Profit or Loss Account and Balance sheet.	10	CO3
IV	Holding Companies - Capital and Revenue Profits - Minority Interest - Cost of Control or Capital Reserve - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings and Chain Holdings).	10	CO4
V	Accounting Standards - Meaning - Objectives - Need - Accounting Standards in India - Significance - AS 1: Disclosure of Accounting Policies - AS 2: Valuation of Inventories - AS 5: Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies - AS 9: Revenue Recognition - AS 10: Accounting for Fixed Assets (Theory Only).	10	CO5
Text Book			
1	<i>Reddy, T.S and Murthy, A.</i> 2018. Corporate Accounting . [Revised Sixth Edition]. Margham Publications. Chennai.		

Reference Books	
1	<i>Jain, S.P and Narang, K.</i> 2008. Advanced Accountancy. [Fourth Edition]. Kalyani Publishers. Ludhiana.
2	<i>Gupta, R.L and Radhasamy, M.</i> 2010. Advanced Accountancy - Volume II. [Fourteenth Edition]. Sultan Chand & Sons, New Delhi.
3	<i>Shukla, M.C. and Grewal, T.S.</i> 2009. Advanced Accountancy - Volume II. [Seventh Edition]. S.Chand & Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Apply the accounting procedure while two companies amalgamate and its impact on balance sheet
CO2	Perceive the basic conditions for alteration of share capital and the liquidation and final statement of winding up
CO3	Realize the accounting requirements for banking companies and familiarity with the theory and the methods used to preparing the accounts
CO4	Understand the concepts of holding companies and subsidiary companies and resultant balance sheet
CO5	Know the need and significance of accounting standards in India

MAPPING

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

H-High; M-Medium; L-Low

18UCOM402	CORE X: COMPANY LAW	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the incorporation and other related issues of company To know the various intricacies of company management 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Companies Act, 2013 - Company Definition - Characteristics - Kinds - Differences between Public Company and Private Company - Corporate Veil and its Exceptions	10	CO1
II	Formation of a Company - Role of Promoters - Memorandum of Association - Doctrine of Ultra Vires - Articles of Association - Doctrine of Indoor Management - Alteration of Memorandum and Articles of Association.	10	CO2
III	Prospectus - Contents - Statement in Lieu of Prospectus - Consequences of Misstatements in Prospectus - Shares and Debentures - Kinds - Differences between Shares and Debentures	10	CO3
IV	Company Management - Appointment, Rights and Duties of Directors - Qualification - Disqualification - Removal of Directors	10	CO4
V	Meeting - Kinds of Meeting - Notice - Agenda - Minutes - Quorum - Resolution - Types - Winding Up - Types - Procedures	10	CO5
Text Book			
1	<i>Kapoor, N.D.</i> 2014. Company Law . [Sixth Edition]. Sultan Chand & Sons, New Delhi		
Reference Books			
1	<i>Gogna, P.P.S.</i> 2011. Company Law . [Third Edition]. S.Chand & Sons, New Delhi.		
2	<i>Badri Alam, S and Saravanavel, P.</i> 2009. Company Law . [First Edition]. Himalaya Publications, New Delhi.		
3	<i>Tulsian, P.C.</i> 2008. Company Law . [First Edition]. S.Chand & Co. Ltd., New Delhi		

COURSE OUTCOMES (CO)

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

CO1	Perceive the concept of joint stock company and Companies Act, 2013
CO2	Apply the procedure for incorporating the company and allied document for running the day to day affairs of the company
CO3	Identify the documents that are required to be made by a company for raising capital i.e. shares, debentures
CO4	Recognize the procedure for appointment, powers and liabilities of director and removal of directors
CO5	Demonstrate the importance of meetings and the resolutions that has to be taken depending upon the business decisions and the procedure to be followed in winding up of the company

MAPPING

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

H-High; M-Medium; L-Low

18UCOM403	CORE XI: BANKING LAW & PRACTICE	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To secure knowledge on recent trends and developments in banking sector To apply the law of banking to various real life business situations 			
Credits: 3		Total Hours: 45	
UNIT	CONTENTS	Hrs	CO
I	Banking - Origin - Banker - Customer - Special Types of Bank Customers - Relationship between Banker and Customer: General Relationship - Special Relationship - Banker's Lien - Kinds - Banker's Duty to Maintain Secrecy of Customers Accounts	9	CO1
II	Deposits - Meaning - Types - General Precautions for Opening an Account - Account Opening and Closing Procedure - Current Deposit A/c, Fixed Deposit A/c, Savings Deposit A/c, Linked Saving Bank Deposit, Recurring Deposits and other Deposits - Pass Book : Statement of Account - Correct Entry - Wrong Entry - Entries favourable to the Customers - Entries Favourable to the Bankers	9	CO2
III	Loans and Advances - Principles of Sound Lending - Forms of Advances - Modes of Charging Security - Lien - Pledge - Essentials - Advantages - Rights and Duties of Pledgee - Mortgage - Forms - Rights of Mortgager and Mortgagee Assignment - Hypothecation	9	CO3
IV	Banking Regulation Act, 1949 - Origin - Definition - Business of Banking Company - Capital Requirements - Management - Maintenance of Liquid Assets - Licensing of Banks - Opening of New Branches - Inspection of Banks - Returns to be Submitted - Winding up of Banking Companies - Miscellaneous Provisions	9	CO4
V	Negotiable Instruments Act, 1881 - Characteristics - Types - Classification - Special Parties to Negotiable Instruments - Cheque - Features - Crossing - Kinds - Endorsement - Types - Bill of Exchange - Features - Promissory Notes - Features - Bill of Exchange Vs. Promissory Note	9	CO5

Text Book	
1	<i>Gordon, E. and Natarajan, K.</i> 2016. Banking Theory, Law and Practice. [Twenty Fifth Edition]. Himalaya Publishing House, Mumbai.
Reference Books	
1	<i>Sundharam, K.P.M. and Varshney, P.N.</i> 2014. Banking Theory, Law and Practice. [Nineteenth Edition]. Sultan Chand & Sons, New Delhi.
2	<i>Natarajan, S. and Parameswaran, R.</i> 2010. Banking Theory, Law and Practice [Third Edition]. S.Chand and Co. Ltd., New Delhi.
3	<i>Maheswari, S.N.</i> 2010. Banking Law and Practice. [Thirteenth Edition]. Kalyani Publishers, Ludhiana.

COURSE OUTCOMES (CO)

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

CO1	Reveal the principles of banking law and its relationship to banks and customers
CO2	Ability to investigate, evaluate, synthesize and apply existing knowledge in the area of deposits in banks
CO3	Identify the concept of loans and advances and the role of bank plays in loans and advances to customers and corporate
CO4	Know the provisions of Banking Regulations Act,1949 and its implications
CO5	Understand the role of regulatory and compliance requirements and know the important provisions of Negotiable Instruments Act

MAPPING

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

H-High; M-Medium; L-Low

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

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

18UMACOA401 / 18UMACCA401	ALLIED IV: BUSINESS STATISTICS	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To provide knowledge on statistical techniques used for decision making in business. To impart knowledge on statistical tools to solve problems. 			
Credits: 4		Total Hours: 40	
UNIT	CONTENTS	Hrs	CO
I	Measures of Central Tendency (Averages): Arithmetic Mean - Median - Mode - Geometric Mean - Harmonic Mean (Simple Problems). (Chapter 9)	8	CO1
II	Measures of Dispersion: Range - Quartile Deviation - Standard Deviation - Coefficient of Variation. (Chapter 10)	8	CO2
III	Correlation: Definition - Types of Correlation - Method of Studying Correlation: Karl Pearson's Coefficient of Correlation - Properties of Coefficient Correlation - Rank Correlation Coefficient. (Chapter 12)	8	CO3
IV	Index Numbers: Introduction - Meaning - Definition - Characteristics of Index Numbers - Uses - Types of Index Numbers - Un Weighted - Quantity Index Numbers - Consumer Price Index - Limitations of Index Numbers. (Chapter 14)	8	CO4
V	Analysis of Time Series: Meaning - Definition - Uses of Time Series - Time Series Model - Components of Time Series. Measurement of Secular Trend: Graphic Method - Semi-Average Method - Moving Average Method - Method of Least Square. Measurement of Seasonal variations: Method of Simple Average - Ratio to Trend Method. (Chapter 15)	8	CO5
Text Book			
1	<i>Pillai, R.S.N. and Bagavathi, V. 2012. Statistics. [Seventh Edition]. S.Chand and Company Ltd., New Delhi.</i>		

Reference Books	
1	<i>Vittal, P.R., . 2008. Business Mathematics and Statistics. [Fifth Edition]. Margham Publications, Chennai.</i>
2	<i>Navnitham, P.A. 2011. Business Mathematics and Statistics. Jai Publishers, Trichy.</i>

COURSE OUTCOMES (CO):

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

CO1	Learn about measures of central tendency
CO2	Understand the concepts of measures of dispersion
CO3	Gain knowledge on correlation and regression analysis
CO4	Calculate variations in prices of different commodities
CO5	Measure the seasonal variations

MAPPING

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

H-High; M-Medium; L-Low

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. <i>Modern Marketing</i> . [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.		

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

PSO CO	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

H-High; M-Medium; L-Low

18ULS401	CAREER COMPETENCY SKILLS II	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart knowledge on the aptitude skills. To enhance employability skills and to develop career competency. 			
Total Hours: 15			
UNIT	CONTENTS	Hrs	CO
I	Aptitude: Speed Maths - Multiplication of Numbers - Simplification - Squaring of numbers - Square roots and cube roots - HCF & LCM -Decimals - Averages, Powers and Roots.	3	CO1
II	Aptitude: Problems on Numbers - Problems on Ages - Surds & Indices - Percentage - Profit & Loss - Ratio & Proportion - Partnership - Chain Rule.	3	CO2
III	Aptitude: Simple & Compound Interest - Alligation or Mixture - Permutation and Combination.	3	CO3
IV	Aptitude: Probability - Missing Number series - Wrong Number Series - Races & Games of Skill.	3	CO4
V	Aptitude: Time & Work - Pipes & Cistern - Time & Distance - Problems on Trains - Boats and Streams.	3	CO5
Text Book			
1	<i>R.S. Aggarwal. 2017. Quantitative Aptitude, S Chand and Company Limited, New Delhi.</i>		
Reference Book			
1	<i>Abhijith Guha. 2015. Quantitative Aptitude for Competitive Examinations, 5th Edition, Tata McGraw Hill, New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Carry out mathematical calculations using shortcuts.
CO2	Calculate problems on age, surds and indices with shortcuts
CO3	Understand the core concepts of SI and CI, Permutation and Combination.
CO4	Obtain knowledge on shortcuts to calculate number series.
CO5	Perform new methods for aptitude calculations.

18UCONM301	NMEC I: ELEMENTS OF INSURANCE	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the importance of insurance to individuals and business. To acquire the basic knowledge on various types of insurance 			
Credits: 2		Total Hours: 25	
UNIT	CONTENTS	Hrs	CO
I	Insurance - Characteristics of Insurance Contract - Difference between Contract and Wagering Agreement - Functions - Importance of Insurance - Principles - Classification of Insurance. Insurance Regulatory and Development Authority (IRDA) - Introduction - Objectives - Duties and Obligations	5	CO1
II	Life Insurance - Difference between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Surrender Value - Paid Up Value - Payment of Claim	5	CO2
III	Fire Insurance - Principles - Distinction between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Procedure for Calculating Claim	5	CO3
IV	Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy	5	CO4
V	Miscellaneous Insurance - Personal Accident Insurance - National Agricultural Insurance Scheme - Property Insurance - Motor Vehicle Insurance - Cattle Insurance	5	CO5
Text Book			
1	<i>Periyasamy, P.</i> 2012. Principles and Practice of Insurance . [Second Edition]. Himalaya Publishing House, Mumbai		
Reference Books			
1	<i>Mish, M N.</i> 2009 Insurance . [Second Edition]. Sultan Chand & Sons, New Delhi		
2	<i>Inderjit Singh and Rakesh Katyal.</i> 2009. Fundamentals of Insurance . [First Edition]. Kalyani Publishers, Ludhiana.		
3	<i>Panda Ghanshyam.</i> 2009. Principles and Practice of Insurance . [First Edition]. Kalyani Publishers, Ludhiana		

COURSE OUTCOMES (CO)

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

CO1	Know the principles of the insurance and the objectives of IRDA
CO2	Understand how to choose life insurance policies based on their needs
CO3	Learn the legal procedure for governing the fire insurance claim.
CO4	Comprehend the differences between double insurance and reinsurance
CO5	Recognize the characteristics and the benefits of miscellaneous vehicle insurance to individuals and the economy

18UCONM401	NMEC II: OFFICE ADMINISTRATION	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the various intricacies relating to managing an office. To facilitate for better record management and application of office appliances and equipments 			
Credits: 2		Total Hours: 25	
UNIT	CONTENTS	Hrs	CO
I	Office - Meaning - Objectives - Importance - Functions - Office Manager - Role - Responsibilities - Qualities - Functions	5	CO1
II	Location of Office - Urban or Suburban - Advantages - Disadvantages - Factors Influencing Location - Office Layout - Meaning - Principles - Importance- Procedure for Effective Layout - Recent Trends in Office Layout	5	CO2
III	Office Systems - Objectives - Characteristics of a Well Designed System - System Design - Steps - System Requirements - Office Manual - Objectives - Qualities - Kinds - Guidelines - Advantages - Disadvantages	5	CO3
IV	Office Forms - Meaning - Purpose - Types of Forms - Form Design - Need - Principles - Factors Affecting Designing Forms - Method of Form Designing - Forms Control - Steps in Designing Forms - Factors in Selection of Form Sets	5	CO4
V	Records Management - Meaning - Objectives - Features - Principles - Essentials - Benefits - Filing - Objectives - Filing System - Methods of Filing - Classification of Files	5	CO5
Text Book			
1	<i>Balachandran, V and Chandrasekaran, V.</i> 2013. Office Management. [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi		
Reference Books			
1	<i>Ghosh, P.K.</i> 2009. Office Management [Twelfth Edition]. Sultan Chand & Sons, New Delhi.		
2	<i>Gupta, C.B.</i> 2010. Office Organisation and Management [Second Edition]. Sultan Chand & Sons, New Delhi.		
3	<i>Chopra, R.K. and Ankita Bhatia.</i> 2010. Office Management [Second Edition]. Himalaya Publishing House, Mumbai		

COURSE OUTCOMES (CO)

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

CO1	Know the role and responsibilities of office manager
CO2	Identify the factors influencing location of office and office layout
CO3	Recognize the office systems and its uses to efficient functioning of an office
CO4	Learn the modern office equipments and handling procedure
CO5	Develop filing skills to use in simulated office.

18UCOMAC301	Add on Course I: INVESTMENT MANAGEMENT	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To become familiarize on various investment instruments To know the objectives and functions of SEBI 			
Total Hours: 25			
UNIT	CONTENTS	Hrs	CO
I	Investment - Meaning - Classification - Difference between Speculation and Gambling - Growing Popularity of Investment - Factors Favouring Investment - Investment Objectives - Investment Alternatives	5	CO1
II	Money Market Instruments: Characteristics of Money Market - Call Money - Treasury Bills - Certificates of Deposits - Ready Forward Contracts - Commercial Paper - Inter-Corporate Deposits - Bills of Exchange	5	CO2
III	Depository System - Definition - Objectives - Depository Process - Process of Dematerialization - Rematerialisation and its Process - Depository system in India - SEBI (Depository and Participants) Regulation Act	5	CO3
IV	Options and Futures - Meaning - Types of Options - Advantages - Limitations - Factors determining Option Value - Valuation of Options - Characteristics of Options - Forwards and Futures - Distinction between Futures and Forwards - Distinction between Futures and Options	5	CO4
V	Securities and Exchange Board of India - Objectives - Functions - Powers - Organisation and Management of SEBI - Role of SEBI in Investor Protection - Investor Grievances and their Redressal System - Investors' Awareness and Activism	5	CO5
Text Book			
1	<i>Natarajan. L</i> , 2016. Investment Management - Security Analysis and Portfolio Management [Third Revised Edition] Margham Publications, Chennai		
Reference Books			
1	<i>Prasanna Chandra</i> , 2012. Investment analysis and Portfolio Management. [Fourth Edition] Tata McGraw-Hill, New Delhi		

2	<i>Yogesh Maheshwari, 2008. Investment Management. PHI Learning Private Limited., New Delhi</i>
3	<i>Bhalla. V.K., 2006. Fundamentals of Investment Management. S.Chand & Company Ltd, New Delhi</i>

COURSE OUTCOMES (CO):

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

CO1	Recognize the characteristics of different financial assets, factors favouring investment and investment objectives etc.,
CO2	Identify the various instruments of money market and their features
CO3	Analyze the process of dematerialisation and rematerialisation
CO4	Explain what options and futures are and their use as hedging instruments
CO5	Know the objectives, powers and role of SEBI in investors protection

MAPPING

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

H-High; M-Medium; L-Low

18UCOMAC401	Add on Course II: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To know a theoretical framework for the analysis and valuation of investments To have an exposure to portfolio management 			
Total Hours: 25			
UNIT	CONTENTS	Hrs	CO
I	Security Analysis - Introduction - Objectives - Fundamental Analysis: Economic Analysis - Important Factors - Industry Analysis - Factors Influencing Growth of Industry - Company Analysis - Important Factors - Ratio Analysis - Types	5	CO1
II	Technical Analysis - Basic Assumptions - Difference between Technical Analysis and Fundamental Analysis - Theories - Dow Theory - Charts - Types - Elliot Wave Theory	5	CO2
III	Risk Analysis - Meaning of Risk - Causes of Risk - Classification of Risks - Various Methods of Risk Management - Different Methods of Measurement of Risks	5	CO3
IV	Portfolio Construction - Objectives - Diversification - Methods - Portfolio Revision - Techniques of Portfolio Revision - Approaches to Portfolio construction	5	CO4
V	Portfolio Management - Meaning - Portfolio Management Process -Contributing Factors - Principles and Policies - Portfolio Manager - Responsibilities - Code of Conduct - Maintenance of Books of Accounts and Records - Audit of Accounts	5	CO5
Text Book			
1	<i>Natarajan. L,</i> 2016. Investment Management - Security Analysis and Portfolio Management [Third Revised Edition] Margham Publications, Chennai		
Reference Books			
1	<i>Prasanna Chandra,</i> 2012. Investment analysis and Portfolio Management. [Fourth Edition] Tata McGraw-Hill, New Delhi		
2	<i>Yogesh Maheshwari,</i> 2008. Investment Management. PHI Learning Private Limited., New Delhi		

3	<i>Bhalla. V.K., 2006. Fundamentals of Investment Management. S.Chand & Company Ltd, New Delhi</i>
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COURSE OUTCOMES (CO)

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

CO1	Explain the concept of fundamental analysis for portfolio management
CO2	Understand the theory relevant to determining technical aspects of investment
CO3	Measure the risk, return and find the relationship between risk and return
CO4	Know the benefit of diversification of holding assets and the importance played by the portfolio management
CO5	Identify the process, importance and responsibilities of portfolio and manager

MAPPING

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

H-High; M-Medium; L-Low

18UCOMAL401	Advanced Learners Course: PRINCIPLES OF INSURANCE	SEMESTER - IV	
Course Objectives The course aims <ul style="list-style-type: none"> • To understand the importance of insurance to individuals and business. • To acquire the basic knowledge on various types of insurance 			
Credits: 2			
UNIT	CONTENTS	Hrs	CO
I	Insurance - Characteristics of Insurance Contract - Functions - Importance of Insurance - Principles - Uses - Classification - Insurance Regulatory and Development Authority (IRDA) - Introduction - Objectives - Duties and Obligations		CO1
II	Life Insurance - Difference between Insurance and Assurance - Features of Life Assurance - Classification of Policies - Assignment of Life Policies - Procedures and Nomination - Assignment Vs. Nomination - Surrender Value - Paid Up Value - Payment of Claim		CO2
III	Fire Insurance - Principles - Distinction between Life Insurance and Fire Insurance - Types of Fire Policies - Fire Insurance Claims - Types of Losses - Procedure for Calculating Claim		CO3
IV	Marine Insurance - Characteristics - Elements - Double Insurance - Reinsurance - Kinds - Clauses in Marine Policy - Marine Loss		CO4
V	Miscellaneous Insurance - Personal Accident Insurance - National Agricultural Insurance Scheme - Property Insurance - Motor Vehicle Insurance - Cattle Insurance		CO5
Text Book			
1	<i>Periyasamy, P.</i> 2013. Principles and Practice of Insurance . [Second Edition]. Himalaya Publishing House, Mumbai		
Reference Books			
1	<i>Mish, M N.</i> 2009. Insurance . [Second Edition]. Sultan Chand & Sons, New Delhi.		
2	<i>Inderjit Singh and Rakesh Katyal.</i> 2010 Fundamentals of Insurance . [First Edition]. Kalyani Publishers, Ludhiana.		
3	<i>Panda Ghanshyam.</i> 2006. Principles and Practice of Insurance . [Second Edition]. Kalyani Publishers, Ludhiana.		

COURSE OUTCOMES (CO)

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

CO1	Demonstrate knowledge of insurance contracts and provisions, and the principles of insurance
CO2	Know the meaning of life insurance and its various products
CO3	Explain the concept of fire insurance policy and procedure for claim
CO4	Differentiate the meaning of double insurance and reinsurance and marine policy
CO5	Explain the uses of personal accident insurance, motor vehicle insurance, agricultural and cattle insurance

MAPPING

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

H-High; M-Medium; L-Low

18UCOMAL402	Advanced Learners Course: ORGANIZATIONAL BEHAVIOUR	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To use behavioural science theory to diagnose and solve performance issues of individual, group and organizational level To demonstrate knowledge and dynamic capabilities in managing and leading people, teams, and organizations for sustainable performance 			
Credits: 2			
UNIT	CONTENTS	Hrs	CO
I	OB Meaning - Nature - Objectives - Key Elements - Importance - Disciplines Contributing to OB - Hawthorne Experiments - Models of OB		CO1
II	Learning - Meaning - Nature - Factors Determining Learning - Theories of Learning - Perception - Definition - Perception Process - Determinants of Perception - Qualities of Perceiver and Perceived		CO2
III	Personality - Determinants of Personality - Influence of Personality on Behaviour - Personality Development and Different Stages - Personality Theories - Attitude - Nature - Formation - Measurement - Functions - Change		CO3
IV	Group - Characteristics - Group Formation - Classification - Stages - Group Norms - Factors Influencing Group Cohesiveness - Measurement of Group Cohesiveness - Group Decision Making Process		CO4
V	Organizational Change and Development - Meaning - Factors Influencing Change - Resistance to Change - Benefits of Resistance - Overcoming the Resistance - Organizational Development - Characteristics - Objectives - Assumptions - Steps- Evolution- Merits and Demerits of Evolution of OD		CO5
Text Book			
1	<i>Jayasankar .J.</i> 2013. Organisational Behaviour. Margham Publications, Chennai		
Reference Books			
1	<i>Stephen P. Robbins and Timothy A. Judge, S.P and Narang, K.</i> Organisational		

2	Behaviour. [Thirteenth Edition]. Prentice Hall India, New Delhi. <i>John, W. Newstrom and Keith Davis.</i> 2000. Organisational Behaviour. [Tenth Edition]. Tata McGraw Hill, New Delhi.
3	<i>Varma, M. M. and Agrawal, R. K.</i> 2002. Organisational Behaviour [First Edition]. King books, New Delhi

COURSE OUTCOMES (CO)

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

CO1	Understand the importance and elements of organisational behaviour
CO2	Analyse the importance of perception and learning to the development of organisation
CO3	Know the impact of personality and attitude in organisation
CO4	Identify the classification of group and factors influencing group cohesiveness
CO5	Recognize the reasons for resistance to change and how it should be overcome

MAPPING

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

H-High; M-Medium; L-Low

18UCOTFA401	ALLIED IV : APPAREL COSTING AND DOCUMENTATION	SEMESTER - IV	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart knowledge on elements of apparel cost and factors affecting cost. To educate on principles of cost estimation and actual cost 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Principles of Costing - Meaning - Requirements of Good Costing System - Cost Unit - Types of Costs - Elements of Cost - Direct Material - Direct Expenses - Direct Wages - Indirect Materials - Indirect Labour - Indirect Expenses	10	CO1
II	Cost Sheet: Prime Cost - Factory Expenses - Administrative Expenses - Selling and Distribution Expenses - Preparation of Cost Sheet (Simple Problems).	10	CO2
III	Material Control - Meaning - Merits and Demerits - Pricing of Material Issues: FIFO, LIFO (Simple Problems) - Stores Ledger, Bin Card - EOQ (Simple Problems) Stock Level (Simple Problems)	10	CO3
IV	Cost Estimation of Yarn, Fabric, Dyeing, Printing & Finishing. Cost Estimation For Cutting, Stitching, Checking, Packing, Forwarding, Shipping, Insurance (Theory Only)	10	CO4
V	Export Procedures - Procedure for Export and Import - Export / Import Documentation- Letter of Credit - Bill of Lading - Export License - Commercial Invoice. Financing of Exports: Pre-Shipment Finance - Post-Shipment Finance - Export Credit Guarantee Corporation - Origin - Function	10	CO5
Text Books			
1	<i>Reddy, T.S. and Hari Prasad Reddy, Y. 2017 Cost Accounting. [Fourth Edition] Margham Publications, Chennai.</i>		
2	<i>Usha Kiran Rai. 2008. Export-Import and Logistics Management. [First Edition]. Prentice Hall of India, New Delhi.</i>		
Reference Books			
1	<i>S.P.Jain and KL. Narang, "Cost Accounting", Kalyani Publishers, New Delhi.Edn.2005</i>		
2	<i>R.S.N. Pillai and V. Bagavathi, "Cost Accounting", S. Chand and Company Ltd., New Delhi. Edn.2004</i>		

COURSE OUTCOMES (CO)

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

CO1	Understand the costing system, elements and types.
CO2	Calculate the total cost by preparing cost sheet.
CO3	Know the methods of material control.
CO4	Identify the business practices on estimation of whole material cost for textile.
CO5	Turn-on their business from domestic to international.

MAPPING

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

H-High; M-Medium; L-Low

GUIDELINES**MARK DISTRIBUTION**

Theory			Practical		
CA	CE	Total	CA	CE	Total
25	75	100	40	60	100

1. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION**(Theory and Practical)****THEORY**

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

Internal Marks Distribution [CA- Total Marks: 25]

Attendance	: 5 Marks
Assignment	: 5 Marks
Internal Examinations	: 15 Marks
Total	: 25 Marks

PRACTICAL

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

Internal Marks Distribution [CA- Total Marks: 40]

Experiment	: 10 Marks (10 -12 Experiments)
Attendance	: 5 Marks
Record	: 5 Marks
Internal Examinations	: 20 Marks
Total	: 40 Marks

2. QUESTION PAPER PATTERN AND MARK DISTRIBUTION THEORY

Question Paper Pattern and Mark Distribution (For 75 marks)

1. PART - A (10 x 2 = 20 Marks)

Answer ALL questions

Two questions from each UNIT

2. PART - B (5 x 5 = 25 Marks)

Answer ALL questions

One question from each UNIT with Internal Choice

3. PART - C (3 x 10 = 30 Marks)

Answer ANY THREE questions Open

Choice - 3 out of 5 questions

PRACTICAL

Question Paper Pattern and Mark Distribution [Maximum Marks 60]

Question Paper Pattern

- Practical Examinations shall be conducted at the end of concern Semester.
- Student shall write two questions as examiners choice from the practical list.

External Marks Distribution [CE- Total Marks: 60]

For each practical question the marks shall be awarded as follows:

i) Aim	: 5Marks
ii) Algorithm / Flowchart	: 10 Marks
iii) Writing the Source Code	: 15Marks
iv) Test and debug the Source Code	: 15 Marks
v) Displaying the Output	: 10 Marks
vi) Result Declaration	: 5 Marks
Total	: 60 Marks

CAREER COMPETENCY SKILLS

- **Viva voce- Semester III**
 - The student has to come in proper dress code for the Viva Voce
 - Questions will be asked to evaluate the reading, speaking and listening skills of the students.
 - E-mail and Letter drafting exercises will be given.

- **On Line Objective Examination (Multiple Choice questions) - Semester IV**
 - 100 questions-100 minutes
 - Twenty questions from each UNIT.
 - Online examination will be conducted at the end of the IV Semester.

18UCOM501	CORE XIII: COST ACCOUNTING	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To understand the significance of costing techniques to the management. To apply costing techniques for decision making. 			
<i>Note: Distribution of Marks: Problems 80% and Theory 20%.</i>			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Cost Accounting - Meaning and Scope - Cost Accounting Vs. Financial Accounting - Elements of Cost - Preparation of Cost Sheet.	10	CO1
II	Materials - Stock Levels - Economic Order Quantity - Bin Card Vs. Stores Ledger - Pricing of Material Issues - FIFO, LIFO, Simple Average and Weighted Average.	10	CO2
III	Labour - Methods of Remuneration and Incentives - Time Rate: Halsey and Rowan Plans. Piece Rate: Straight Piece Rate, Taylor's Differential Piece Rate and Merrick's Multiple Piece Rate - Labour Hour Rate.	10	CO3
IV	Overheads - Classifications - Apportionment of Overheads - Primary and Secondary Distribution - Calculation of Machine Hour Rate	10	CO4
V	Process Costing - Normal Loss - Abnormal Loss - Abnormal Gain - Preparation of Process Costing (Excluding Inter-process Profits) - Operating Costing (Transport Costing only).	10	CO5
Text Book			
1	<i>Reddy, T.S. and Hari Prasad Reddy, Y. 2019. Cost Accounting. [Second Edition] Margham Publications, Chennai.</i>		
Reference Books			
1	<i>Jain, S.P and Narang, K.L. 2011. Cost Accounting: Principles and Practice [Sixteenth Edition]. Kalyani Publishers, Ludhiana.</i>		
2	<i>Maheswari, S.N. 2012. Advanced Cost Accounting. [Sixth Edition]. Sultan Chand & Sons, New Delhi.</i>		
3	<i>Iyengar, S.P. 2010. Cost Accounting: Principles and Practice. [Fourth Edition]. Sultan Chand & Sons, New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Recall the meaning of cost accounting and how to prepare the cost sheet
CO2	Recognize the importance of pricing of material issues
CO3	Apply the methods of remuneration and incentives for calculating wages
CO4	Gain the knowledge of overheads and its importance in business
CO5	Know the purpose of preparing process accounting

MAPPING

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

H-High; M-Medium; L-Low

18UCOM502	CORE XIV: INDIRECT TAXATION	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To import 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

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

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

H-High; M-Medium; L-Low

18UCOM503	CORE XV: INCOME TAX I	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To gain the basic principles and practice of income To acquire the knowledge and expertise relating to computation of income under various heads. 			
<i>Note: Distribution of Marks: Problem 70% and Theory 30%.</i>			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Basic Concepts - Meaning of Tax - Features of Income Tax in India - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Features of Income - Incomes which do not form part of Total Income - Income assessed in the same year	10	CO1
II	Residential Status - Meaning - Types of Residential Status - Determination of Residential Status of an Individual - Incidence of Tax [Scope of Total Income]	10	CO2
III	Income under Salaries - Definition - Features - Provident Fund - Allowances - Perquisites - Deductions Out of Gross Salary - Computation of Salary Income	10	CO3
IV	Income from House Property - Definition - Types of Annual Value - Let Out and Self-Occupied Houses - Deductions - Exempted HP Incomes - Computation of Income from HP	10	CO4
V	Profits and Gains of Business and Profession - Definitions - Allowable and Disallowable Deductions - Deemed Profits - Computation of Profits and Gains of Business and Profession	10	CO5
Text Book			
1	<i>Gaur, V.P and Narang, D.B. Income Tax Law and Practice.</i> Kalyani Publishers, Ludhiana		
Reference Books			
1	<i>Dinkar Pagare. Income Tax Law and Practice.</i> Sultan Chand & Sons, New Delhi.		
2	<i>Singhania, V.K. Income Tax Law and Practice.</i> Taxmann Publications, New Delhi.		

COURSE OUTCOMES (CO)

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

CO1	Know the basic concepts of income tax act, 1961
CO2	Understand the perception of residential status of individual
CO3	Familiar with the procedure of calculating the salary income
CO4	Aware of calculating the income from house property
CO5	Learn the procedure for calculating the profits and gains of business and profession

MAPPING

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

H-High; M-Medium; L-Low

18UCOM504	CORE XVI: ACCOUNTING PACKAGE FOR COMMERCE	SEMESTER - V	
Course Objectives The course aims <ul style="list-style-type: none"> • 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

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

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

18UCOMP501	CORE PRACTICAL I: ACCOUNTING PACKAGE FOR COMMERCE	SEMESTER V	
Course Objectives The course aims <ul style="list-style-type: none"> • To work with well-known accounting software i.e. Tally ERP.9. • To create company, enter accounting voucher entries including advance voucher entries, and also print financial statements, etc. in Tally ERP.9 software. • To make students ready with required skill for employability in the job market 			
Credits: 2		Total Hours: 25	
LIST OF PRACTICAL			
UNIT	CONTENTS	Hrs	CO
I	Company Information <ol style="list-style-type: none"> a. Company creation b. Select company c. Shut Company d. Alter Company e. Split Company data f. Backup and Restore 	5	CO1
II	Gateway of Tally <ol style="list-style-type: none"> a. Accounts info <ol style="list-style-type: none"> i) Groups ii) Ledgers iii) Vouchers Types 	5	CO2
III	Gateway of Tally <ol style="list-style-type: none"> a. Inventory info <ol style="list-style-type: none"> i) Stock Group ii) Stock Category iii) Stock item iv) Unit of Measures v) Godown b. Accounting Vouchers c. Inventory Vouchers 	5	CO3

IV	Display a. Trial Balance b. Day Book c. Accounts Book d. Statement of Accounts e. Inventory Books f. Statement of Inventory	5	CO4
V	Taxation a. Goods and Service Tax (GST) b. CGST/SGST	5	CO5

Reference Books	
1	<i>Asok Nadhani, K and Kisor Nadhani K.</i> 2010. IMPLEMENTING TALLY 9. [First Edition, Reprinted]. BPB Publications, India.
2	<i>Kogent Solutions Inc.</i> 2010. TALLY 9 IN SIMPLE STEPS. [Reprint Edition]. Dreamtech Press, New Delhi

COURSE OUTCOMES (CO)

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

CO1	Know the procedure for create the company in accounting package.
CO2	Understand the process of groups, ledgers and vouchers.
CO3	Gain the practical knowledge of inventory and accounting voucher.
CO4	Create and display the statement of accounts and inventory.
CO5	Prepare the of tax ledger like 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

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

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	<i>C.B.Gupta & N.P. Srinivasan.</i> 2017. Entrepreneurial Development. Sultan Chand & Sons, New Delhi.		
Reference Books			
1	<i>Jayashree Suresh.</i> 2017. Entrepreneurial Development. Margham Publications, Mumbai.		
2	<i>Renu Arora, S.K. Sood.</i> 2016. Fundamentals of Entrepreneurship and Small Business. (Fourth Edition) Kalayani Publications, Ludhiana.		
3	<i>S.S. Khanka.</i> 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

18UCOEL502	Elective I: HUMAN RESOURCE MANAGEMENT	SEMESTER - V	
Course Objectives The course aims <ul style="list-style-type: none"> • To enhance the students with various resources strategies in an organization to manage people effectively. • To acquire adequate knowledge of recruitment and training methods 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Human Resource Management - Meaning - Significance - Functions - Objectives - Evolution and Development - HR Manager - Qualities - Challenges. Human Resource Planning - Objectives - Need - Process - HRP at different levels.	10	CO1
II	Recruitment - Meaning - Factors Affecting Recruitment - Sources - Process - Methods - Selection - Need - Process - Tests - Interviews - Placement - Induction - Objectives - Content- Phases - How to Make an Induction Programme Effective?	10	CO2
III	Career Planning - Meaning - Need - Succession Planning - Career Stages - Career Planning Process - Career Development -Training - Definition - Need - Importance - Steps - Methods of Training - Job Evaluation - Objectives - Procedure - Advantages - Drawbacks - Methods.	10	CO3
IV	Reward System - Wages and Salary Administration - Objectives - Principles - Components - Methods of Wage Payment - Incentives - Financial and Non-Financial - Workers Participation in Management - Definition and Objectives - Forms of WPM - Making WPM Effective	10	CO4
V	Performance Appraisal - Significance - Process - Methods - Problems - Personal Research - Meaning - Approaches - Process - Personal Audit - Objectives - Scope - Human Resource Accounting - Meaning and Objectives - Merits and Demerits - Methods of Human Resource Valuation - Changing Environment of HRM- Changing Role of HRM	10	CO5

Text Book	
1	<i>Dr.S.S Khanka.</i> 2019. Human Resource Management (Text and cases). [Second Edition].S. Chand & Co., New Delhi.
Reference Books	
1	<i>Jayasankar J.</i> 2016. Human Resources Management. [First Edition]. Margham Publications, Chennai.
2	<i>Subba Rao, P.</i> 2013. Essentials of Human Resource Management and Industrial Relations. [Tenth Edition]. Himalaya Publishing House, New Delhi.
3	<i>Gupta, C.B.</i> 2018. Essentials of Human Resource Management. [Sixth Revised Edition]. Sultan Chand and Sons, New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Know the basic concept of Human Resource Management
CO2	Understand the concept of Recruitment, Tests and Training Methods
CO3	Know the purpose of performance appraisal and methods
CO4	Understand the concept of career planning and absenteeism
CO5	Know the motivational factors for job satisfaction

MAPPING

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

H-High; M-Medium; L-Low

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</i> , 2012. Research Methodology: Methods and Techniques . New Age International (P) Limited, Publishers, New Delhi		

Reference Books	
1	<i>Pillai R.S.N & Bagavathi. V</i> 2013. Statistics: Theory and Practice. S.Chand & Company Ltd, New Delhi.
2	<i>Gupta, S.P.</i> 2017. Statistical Methods. [46th Revised Edition]. Sultan Chand and Sons, New Delhi.
3	<i>Gupta, S.C. and Kapoor, V.K.</i> 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

18ULS501	CAREER COMPETENCY SKILLS-III	SEMESTER - V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart knowledge on the logical reasoning. To enhance employability skills and to develop career competency. 			
<i>Total Hours: 15</i>			
UNIT	CONTENTS	Hrs	CO
I	Verbal Reasoning: Number Series Completion- Alpha Series Completion- Blood Relation- Distance and Direction- Analogy- Inequality- Classification.	3	CO1
II	Non-Verbal Reasoning: Series Completion - Analogy and Classification - Completion of Incompletion Pattern.	3	CO2
III	Non-Verbal Reasoning: Mirror Image and Water Image - Statement and Arguments - Cubes and Dices.	3	CO3
IV	Reasoning: Puzzle Arrangement - Syllogism - Input and Output.	3	CO4
V	Verbal Reasoning: Linear Arrangement - Circular Arrangement - Matrix Arrangement.	3	CO5
Text Book:			
1	<i>R.S. Aggarwal, 2017. Test of Reasoning. S Chand and Company Limited, Edition, New Delhi.</i>		
Reference Book :			
1	<i>Gajendra Kumar, AbhishekBanerjee, Verbal & Non-Verbal Reasoning For Competitive Exams - Disha publication, New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Understand the core concepts of Verbal Reasoning
CO2	Formulate Non Verbal Reasoning with shortcuts
CO3	Find Mirror Image, Cubes and Dices
CO4	Obtain the knowledge on shortcuts to solve Puzzles.
CO5	Solve Linear Arrangement and Matrices with shortcuts.

18UCOM601	CORE XVII: MANAGEMENT ACCOUNTING	SEMESTER - VI	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To utilize the techniques of management accounting for analyzing the financial statements. To facilitate the application of management accounting tools for business decisions. 			
<i>Note: Distribution of Marks: Problems 80% and Theory 20%.</i>			
Credits: 5		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Management Accounting - Nature and Scope - Financial Accounting Vs. Management Accounting - Techniques of Management Accounting.	10	CO1
II	Ratio Analysis - Meaning - Types: Liquidity, Turnover, Solvency and Profitability Ratios - Construction of Financial Statements using Ratios.	10	CO2
III	Funds Flow Statement - Meaning - Funds From Operation - Preparation of Funds Flow Statement - Cash Flow Statement - Meaning - Preparation of Cash Flow Statement (New Format).	10	CO3
IV	Budgetary Control - Classification of Budgets - Production Budget - Production Cost Budget - Purchase Budget - Sales Budget - Cash Budget - Fixed Budget - Flexible Budget.	10	CO4
V	Marginal Costing - Cost Volume and Profit Analysis - Application of Marginal Costing Technique - Key Factor, Make or Buy and Sales Mix Decisions.	10	CO5
Text Book			
1	<i>Reddy, T.S and Hariprasad Reddy, Y. 2014. Management Accounting. [Fourth Edition]. Margham Publications, Chennai.</i>		
Reference Books			
1	<i>Sharma, R.K and Shasi, K. Gupta. 2011. Management Accounting. [Eighth Edition]. Kalyani Publications, Ludhiana.</i>		
2	<i>Maheshwari, S.N. 2011. Management Accounting. [Eleventh Edition]. Sultan Chand & Sons, New Delhi.</i>		
3	<i>Pillai, R.S.N. and Bhagavathi, V. 2012. Management Accounting. [Fifth Edition]. S.Chand & Company Ltd., New Delhi.</i>		

COURSE OUTCOMES (CO)

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

CO1	Understand the nature and scope of management accounting
CO2	Know the importance of ratio analysis in management decisions
CO3	Understand the concept of funds flow statement and its purpose
CO4	Know the uses of preparing the budget in organizations
CO5	Know the practical applications for preparing marginal costing

MAPPING

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

H-High; M-Medium; L-Low

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.		

Reference Books	
1	<i>Dr. S. N. Maheshwari</i> , 2019. Elements of Financial Management . [Twelfth Revised and Enlarged Edition]. Sultan Chand & Co., New Delhi.
2	<i>Khan, M.Y. and Jain, P.K.</i> 2012. Financial Management . [Third Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
3	<i>Prasanna Chandra, N.</i> 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

18UCOM603	CORE XIX: INCOME TAX II	SEMESTER - VI	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To acquire the required knowledge on estimation of taxable income. To develop tax computational skills. 			
<i>Note: Distribution of Marks: Problems 70% and Theory 30%.</i>			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Capital Gain - Meaning - Capital Assets - Types - Capital Gain - Meaning - Types - Deemed Capital Gain - Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains.	10	CO1
II	Income from Other Sources - General Income - Specific Income - Casual Incomes - Rates of TDS - Computation of Income from Other Sources.	10	CO2
III	Aggregation of Income - Meaning - Incomes of other persons included in Assessee's Income - Deemed Incomes - Set Off and Carry Forward of Losses Deductions from Gross Total Income - Deductions in Respect of Certain Payments - Deductions in Respect of Certain Incomes - Computation of Total Income	10	CO3
IV	Computation of Tax Liability - Methods of Taxation - Rounding of Incomes and Taxes - Rebate of Tax - Tax Relief - Computation of Tax Liability of Individuals.	10	CO4
V	Income Tax Authorities - Various Income Tax Authorities and their Powers - Assessment Procedure - Filing of Return - Forms for Filing of Return - PAN - E-Filing - Modes of E-Filing - E-Filing Process - Assessment and Types of Assessment - Self Assessment - Enquiry before Assessment - Assessment on the basis of Return Filed - Best Judgment Assessment - Reassessment.	10	CO5
Text Book			
1	<i>Gaur, V.P and Narang, D.B. Income Tax Law and Practice. Kalyani Publishers, Ludhiana.</i>		

Reference Books	
1	Dinkar Pagare. Income Tax Law and Practice . Sultan Chand & Sons, Delhi.
2	<i>Singhania, V.K.</i> Income Tax Law and Practice . Taxmann Publications, Delhi.
3	<i>Monoharan, T.N.</i> Income Tax Law and Practice . Snow White Publications, Mumbai.

COURSE OUTCOMES (CO)

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

CO1	Identify the methods of calculating capital gain
CO2	Understand how to calculate income from other sources
CO3	Realize the procedure for set off and carry forward of losses
CO4	Identify the process of calculating the tax liability of individual
CO5	Comprehend the various procedure for assessment of incomes

MAPPING

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

H-High; M-Medium; L-Low

18UCOMP601	Core Practical II: COMMERCE PRACTICAL	SEMESTER - VI	
Course Objectives The course aims <ul style="list-style-type: none"> • To learn how to prepare invoice, vouchers, endorsing and crossing of cheques • To provide practical knowledge to fill up forms like insurance, bank, loan application, membership form, income tax return forms etc 			
Credits: 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Preparation of Invoice, Receipts, Vouchers, Delivery Challan, Entry Pass, Gate Pass-Debit and Credit Notes. Preparation of Bin Card, Inventories and Cost Sheets.	6	CO1
II	Drawing, Endorsing and Crossing of Cheques, filling up of Pay in Slips, Demand Draft application and preparation of Demand Drafts, Making entries in the Passbook and filling up of Account Opening forms for SB Account, Current Account and FDR's. Drawing and Endorsing of Bills of Exchange and Promissory Notes.	6	CO2
III	Filling up of application forms for Admission in Cooperative Societies. Filling up of Loan Application Forms and Deposit Challan. Filling up of Jewel Loan Application Form, Procedure for releasing of Jewellery in Jewel Loans and Repayment.	6	CO3
IV	Preparation of Agenda and Minutes of Meetings - both General Body and Board of Directors. (students are asked to write agenda and minutes of their own and should not use printed format)	6	CO4
V	Filling up of an application form for LIC Policy, filling up of the Premium form, filling up the Challan for remittance of Premium. Preparation of an Advertisement Copy, Collection of Advertisement in dailies and Journals. Filling up Income -Tax Returns and application for Permanent Account Number.	6	CO5

Note :

Students may be asked to collect Original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Distribution of marks for Practical is as follows :

Practical:	50 Marks (5 questions x 10 Marks)
Viva-Voce:	10 Marks
Record Note :	40 Marks (Internal)
Total :	100 Marks

COURSE OUTCOMES (CO)

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

CO1	Know how to prepare the invoice, receipts and other documents
CO2	Understand the drawing, endorsing and crossing of cheques
CO3	Learn the procedure for filling up of various application forms
CO4	Prepare the agenda and minutes of company meetings
CO5	Identify the procedure for filling up income -tax returns and application for permanent account number

MAPPING

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

H-High; M-Medium; L-Low

18UCOEL601	Elective II: BUSINESS ENVIRONMENT	SEMESTER - VI	
Course Objectives The course aims <ul style="list-style-type: none"> • To make the student understand about the influence of environment on the function of business • To know about legal and ethnological aspects of business environment 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Business: Meaning - Changing Concepts of Business - Objectives - Business Environment - Meaning - Nature - Significance - Types - Environmental Analysis - Process - Importance - Limitations - Techniques - Approaches.	10	CO1
II	Political Environment: Constitutional Environment - Characteristics - Federal System of the Government - Fundamental Rights and Duties - Economic Role of the Government - Government Business Relationship in India. Culture and Business: Characteristics - Elements - Cultural Heritage - Cultural Adaptation - Cultural Transmission - Impact of Culture on Business	10	CO2
III	Economic Environment: Economic System - Meaning - Basic Units - Characteristics - Functions - Types - Natural Environment - Meaning - Impact - Guidelines for Development of Natural Resources - Technological Environment - Meaning - Factors Governing Technological Environment - Impact - Technological Environment in India.	10	CO3
IV	Global and International Environment: Meaning - Nature - Essential Conditions - Indicators - Strategies for Globalization - Advantages - Disadvantages - Factors Favouring Globalization - Impact of Globalization on India - FDI - Concepts - Advantages - Disadvantages - Determinants - India's Policy towards FDI.	10	CO4
V	Industrial Environment: Meaning of Public Enterprises - Rationale of Public Sector - Role of Public Sector in Indian Economy - Performance and Problems of Public Sector -	10	CO5

	Reforms and Challenges of Public Sector - Privatization - Advantages - Disadvantages - Disinvestment - Forms - National Investment Fund - Joint Sector - Advantages - Government Policy on Joint Sector - Balanced Regional Development.		
Text Book			
1	<i>Gupta, C.B.</i> 2017. Business Environment . [Tenth Revised Edition]. Sultan Chand and Sons, New Delhi		
Reference Books			
1	<i>S. Sankaran</i> , 2012. Business Environment , Margham Publications, Chennai.		
2	<i>L.K. Aswathappa</i> , 2009. Essentials of Business Environment . Himalaya Publishing House, Mumbai		

COURSE OUTCOMES (CO)

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

CO1	Understand the concept, significance and changing dimensions of Business Environment
CO2	Gain insights on role of government on economic, culture and its impact on business.
CO3	Learn the functions of economic environment and technological developments in Business Environment
CO4	Know the emerging dimensions in globalisation and its concepts
CO5	Realize the importance of privatisation and the problems of public sector

MAPPING

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

H-High; M-Medium; L-Low

18UCOEL602	Elective II: BUSINESS ETHICS	SEMESTER - VI	
Course Objectives The course aims <ul style="list-style-type: none"> • To impart knowledge on the ethics to be followed in the business • To learn about ethics in consumer protection 			
Credits: 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Business Ethics - Introduction - Meaning - Nature - Five P's of Ethical Power - Approaches to Ethics - Benefits - Scope - Factors Responsible for Ethical and Moral Erosion	10	CO1
II	Corporate Governance - Need and Significance - Fundamentals and Principles - Mechanisms for better Governance - Corporate Governance in India - Corporate Social Responsibility: Meaning - Need for CSR	10	CO2
III	Environmental Ethics - Concept of Sustainable Development - Environmental Pollution - Types and Causes of Pollution - Need for Pollution Control - Approaches to Pollution Control - Steps taken by Government to Control Pollution in India	10	CO3
IV	Ethics in Workplace - Importance of Workplace Ethics - Factors Influencing Workplace Ethics - Conflict of Interest - Concepts, Kinds and Managing Conflict of Interest - Discrimination - Forms of Discrimination and Prevention of Job Discrimination. Harassment - Preventing Sexual Harassment - Guidelines for Managing Ethics in the Workplace	10	CO4
V	Ethics in Marketing and Consumer Protection - Need for Ethical Behaviour in Marketing - Ethical Issues in Marketing - Advertising Ethics - Code of Conduct for Advertising - Consumer Rights - Need for Consumer Protection - Methods of Consumer Protection and Consumer Protection Act 1986.	10	CO5
Text Book			
1	<i>Gupta, C.B.</i> 2007. Business Ethics and Communication . [First Edition]. Sultan Chand and Sons, New Delhi		

Reference Books	
1	<i>Rao, A.B.</i> 2006. Business Ethics and Professional Values. [First Edition]. Excel Books, New Delhi.
2	<i>Rajiv, K. Mishra,</i> 2006. Business Ethics, Code of Conduct for Managers. [First Edition]. Rupa & Co., New Delhi.
3	<i>Ashok, K. Nadhani,</i> 2009. Business Ethics and Business Communication. [First Edition]. Taxman Publications (P) Ltd., New Delhi.

COURSE OUTCOMES (CO)

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

CO1	Know the basic concept of ethics used in business
CO2	Understand the ethics followed by corporate Governance and CSR
CO3	Understand the ethics used in environmental Pollution of business
CO4	Know the purpose of ethics followed in Work place
CO5	Know the importance of ethics and used in Marketing, advertising and Consumer protection

MAPPING

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

H-High; M-Medium; L-Low

18UCOSB601	SBC IV: LABOUR LAWS	SEMESTER - VI	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> 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

	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	<i>N.D. Kapoor</i> , 2013. Elements of Industrial Law . Sultan Chand & Sons, New Delhi.		
Reference Books			
1	<i>Dr. R.K. Bangia</i> , 2017. Principles of Mercantile Law . Allahabad Law Agency		
2	<i>S.N. Mishra</i> , 2013. Labour & Industrial Law . [28 th edition] Central Law Publication, Allahabad.		
3	<i>S.C. Srivastava</i> , 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

H-High; M-Medium; L-Low

18ULS601	CAREER COMPETENCY SKILLS - IV	SEMESTER - VI	
Course Objectives: The course aims			
<ul style="list-style-type: none"> To understand the basic needs of Communication To utilize the communication skills for achieving at the time of Interview 			
Total Hours: 15			
UNIT	CONTENTS	Hrs	CO
I	Basic Grammar- English usage- Reading and Writing (Level-2) Direct and Indirect Speech	3	CO1
II	Spotting Errors - Parts of speech and Punctuation	3	CO2
III	Role Play - Just a Minute (JAM) -Group Discussion	3	CO3
IV	Interview Presentation (Self-Introduction)-Critical thinking, problem solving.	3	CO4
V	Dress Code and Body Language-Leadership	3	CO5
Text Books			
1	Basic English Grammar for English-Book 1, Learners, Anne Seaton, Y.H.Mew, Saddlepoint Publishers(E-Copy)		
2	Basic English Syntax with Exercises, Mark Newson (E-Copy)		
Reference Book			
1	Objective General English, S.Chand, Dr.R.S.Agarwal		

COURSE OUTCOMES (CO)

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

CO1	Recall the basic grammar in language
CO2	Concentrate on sentence correction
CO3	Recognize the differences among facts, opinions and judgments
CO4	Develop their personal skills through interview
CO5	Appropriately apply their learning and leadership style and strength

18UCOAL501	ALC II: BUSINESS FINANCE	SEMESTER - VI
Course Objectives		
The course aims		
<ul style="list-style-type: none"> To impart knowledge on the significance of finance in business. To know the techniques of project management. 		
Note: Question paper shall cover 100% theory		
Credits: 2		
UNIT	CONTENTS	CO
I	Business Finance - Meaning - Concepts - Scope - Importance of Finance - Functions of Finance - Different Approaches to the Concept of Finance - Contents of Modern Finance Functions	CO1
II	Financial Plan - Concepts - Objectives of Financial Plan - Significance - Limitations - Steps in Formulation of Financial Plan - Determinants of Financial Plan - Canons of Sound Financial Plan - Long term and Short term Financial Plan	CO2
III	Sources and Forms of Finance - Equity Shares - Preference Shares - Bonds - Debentures - Fixed Deposits - Features - Advantages - Disadvantages	CO3
IV	Capitalisation - Bases of Capitalisation - Cost Theory - Earning Theory - Over Capitalisation - Under Capitalisation - Symptoms - Causes - Remedies - Watered Stock - Watered Stock Vs. Over Capitalisation	CO4
V	Project Management - Preparation of Project Report - Appraisal of Project - Project Abandonment - PERT - CPM	CO5
Text Book		
1	<i>Raman. B. S.</i> 2012. Financial Management . [First Edition]. United Publishers, Mangalore.	
Reference Books		
1	<i>Pandey, I.M.</i> 2010. Financial Management . [Ninth Edition]. Vikas Publishing House Pvt. Ltd. Noida (UP).	
2	<i>Khan, M.Y. and Jain, P.K.</i> 2010. Financial Management . [Second Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.	
3	<i>Prasanna Chandra, N.</i> 2010. 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	Understand the scope of and content of modern finance functions
CO2	Know the steps in formulation of financial plan effective
CO3	Gain the knowledge of various sources of finance
CO4	Understand the causes and remedies of capitalization in organizations
CO5	Know the importance of project management in companies

MAPPING

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

H-High; M-Medium; L-Low

18UCOAL502	ALC II: MARKETING RESEARCH	SEMESTER - V
Course Objectives		
The course aims		
<ul style="list-style-type: none"> To understand the various avenues of research in the marketing field To identify the recent innovation in the marketing field. 		
Credits: 2		
UNIT	CONTENTS	CO
I	Marketing Research - Conceptual Framework - Nature - Scope - Importance - Difference Between Market Research and Marketing Research- Relationship Between other Disciplines	CO1
II	Marketing Research Process - Steps in Marketing Research - Problem Definition - Research Design - Data Analysis - Report Preparation - Characteristics of Good Marketing Research - Marketing Research Plan	CO2
III	Product Research - New Product Research - Generating Ideas - Idea Screening - Concept Development and Testing - Product Development - Test Marketing - Commercialization - Product Mix Research	CO3
IV	Advertising Research - Definition - Copy Testing - Pretesting - Post Tests - Media Selection Research - Print Media- Broadcast Media - Difficulties	CO4
V	Sales Forecasting - Sales analysis - Sales Potential - Methods - Direct Data Method - Corollary Data Method - Motivational Research - Nature - Kinds - Techniques of Motivation Research	CO5
Text Book		
1	<i>Sharma D.D</i> 2013. Marketing Research . [Second Edition]. Sulthan Chand & Sons Publications., New Delhi	
Reference Books		
1	<i>Rajan Nair, N.</i> 2011. Marketing Research . [Fifth Edition]. S. Chand Co. Ltd., New Delhi.	
2	<i>Sherlekar, S.A.</i> 2012. Marketing Research . [Second Edition]. Himalaya Publishing House, Mumbai.	
3	<i>Memoria, C.B. Suri, R.K. and Satish Memoria.</i> 2009. Marketing Research [Third Edition]. Kitab Mahal Agencies, Allahabad.	

COURSE OUTCOMES (CO)

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

CO1	Know the importance of marketing research and its different processes
CO2	Understanding the process of marketing research
CO3	Recognize a new product development
CO4	Learn the importance of advertising research for promoting the products
CO5	Apply the concept of sales promotion activates by forecasting and analyzing the sales.

MAPPING

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

H-High; M-Medium; L-Low

MARK DISTRIBUTION

Theory			Practical		
CA	CE	Total	CA	CE	Total
25	75	100	40	60	100

1. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION**(Theory and Practical)****(i). THEORY**

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

Internal Marks Distribution [CA- Total Marks: 25]

Attendance	: 5 Marks
Assignment	: 5 Marks
Internal Examinations	: 15 Marks
Total	: 25 Marks

(ii) PRACTICAL

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

Internal Marks Distribution [CA- Total Marks: 40]

Experiment	: 10 Marks (10-12 Experiments)
Attendance	: 5 Marks
Record	: 5 Marks
Internal Examinations	: 20 Marks
Total	: 40 Marks

**2. QUESTION PAPER PATTERN AND MARK DISTRIBUTION
THEORY**

Question Paper Pattern and Mark Distribution (For 75 marks)

1. PART - A (10 x 2 = 20 Marks)

Answer ALL questions

Two questions from each UNIT

2. PART - B (5 x 5 = 25 Marks)

Answer ALL questions

One question from each UNIT with Internal Choice

3. PART - C (3 x 10 = 30 Marks)

Answer ANY THREE questions Open Choice - out of 5 questions

(One question from each UNIT)