



K.M.G. COLLEGE OF ARTS AND SCIENCE **(AUTONOMOUS)**

Approved by the Government of Tamil Nadu
Permanently Affiliated to Thiruvalluvar University, Vellore
Recognized under Section 2(f) and 12(B) of the UGC Act 1956
Accredited by NAAC (2nd Cycle) with (CGPA of 3.24/4) 'A' Grade

P.G. & RESEARCH DEPARTMENT OF COMMERCE

B.Com - Commerce

SYLLABUS
(CHOICE BASED CREDIT SYSTEM)

Under

LEARNING OUTCOMES-BASED CURRICULUM
FRAMEWORK (LOCF)

(Effective for the Batch of Students Admitted from 2024-2025)

PREFACE

The curriculum of graduate commerce has been designed to explain the concepts in various fields of finance, marketing, management, accounting, law, taxation, entrepreneurship, organizational behavior, computer applications, research etc. The purpose of the outcome-based education is meant to provide an exposure to the fundamental aspects of commerce and business environment, keeping in mind the growing needs for higher education, employability, entrepreneurship and social responsibility. The periodical restructuring of the syllabi is carried out to fulfill the requirements of graduate attributes, qualification descriptors, programme learning outcomes and course outcomes. The outcome-based education enriches the curriculum to deliver the basic principles, synthetic strategies, mechanisms and application-oriented learning for the benefit of students. The programme also includes training to students for seminar presentation, preparation of internship reports, hands-on training in lab courses, skills to handle instruments, synthesis and its analysis, developing leadership qualities, organization and participation in the interdepartmental academic competitions. The allied papers provide a platform to strengthen the understanding of the core subjects. The non-major elective courses offer chances to learn and augment interest in other related fields. The outcome-based curriculum is intended to enrich the learning pedagogy to global standards. ICT enabled teaching-learning platforms are provided to students along with the interaction of international scientists. The seminars periodically delivered by industrialists, subject experts and former professors would certainly help the students to update with latest technology/trends in different fields of commerce. The exposure to the industrial internship and MoUs with industries can open an avenue for a start-up and its progress would be followed regularly. The OBE based evaluation methods will reflect the true cognitive levels of the students as the curriculum is designed with course outcomes and cognitive level correlations as per BLOOM's Taxonomy.

ABOUT THE COLLEGE

The College was founded in the new millennium 2000 by the vision of late Shri.K.M.Govindarajan fondly known as Iyah, with a mission to offer higher education in the fields of Arts and Science to the needy and the poor middle class students of this area and make them fully employable and economically self-reliant. With a humble beginning of launching an elementary school named Thiruvalluvar Elementary School in the year 1952, Iyah groomed it into a Higher Secondary School and later into a college. Education was his soul and breath. The college has grown into a full-fledged educational hub offering 12 graduate programs, 8 post graduate programs, 5 M.Phil research programs and 4 Ph.D program. The college has been accredited with 'A' grade by NAAC in 2nd cycle and recognized under section 2(f) & 12(B) of the UGC act 1956. The College is permanently affiliated to Thiruvalluvar University. The College is also acquired the status of Autonomous from the academic year 2024-2025. The College is an associate member of ICT Academy and registered member of NPTEL and Spoken Tutorials of IIT Bombay. The college is also a member of INFLIBNET and NDL.

VISION OF THE COLLEGE

Empower young men and women by educating them in the pursuit of excellence, character building and responsible citizen.

MISSION OF THE COLLEGE

Offer higher education in the fields of Arts, Science & Management to the needy and make them fully self-dependent.

QUALITY POLICY OF THE COLLEGE

KMG Students achieve the best learning results and personal growth with modern education that equip them for working life and a changing society to become deserving citizens.

ABOUT THE DEPARTMENT

The Department is an ever-green favourite of students in the blazing effulgence of job prospects of the seven staff members three are Ph.D and four are M.Phil. Two of them have been qualified in SET. The department has programmes at UG, PG and Research (M.Phil & Ph.D) levels which are the foremost choice of vast majority of students.

The department has lighted its beacon lamp of scholarly guidance to illuminate the research world of 55 M.Phil Scholars (since the inception of the course in 2010-2011) who have successfully accomplished the task by helping the commerce banner fly far high on the mast of glory.

The scholar- inmates are regularly presenting papers at several national seminars and conferences, symposia and workshops. Two staff members are recognized as Guide supervisors for Ph.D course and two research scholars completed their degree and 15 research scholars pursuing their research course in the department.

The department maintains its own library to focus students studious attention on learning more through book reading.

The year of establishment of various courses of our department are as follows:

S.No	Courses	Establishment year
1	B.Com (General)	2000
2	M.Com - General	2003
3	Master of Philosophy	2010
4	Doctor of Philosophy	2016

VISION OF THE DEPARTMENT

To train the students to handle accounts in business firms through quality commerce education that enhance their self-confidence meet the challenges of the contemporary business environment.

MISSION OF THE DEPARTMENT

To nurture commerce professionals who possess a high level of knowledge and competence to effectively contribute to society with commitment and integrity

PROGRAM EDUCATIONAL OBJECTIVES (PEOs)

- 1. Professional Excellence:** Graduates will demonstrate competency and excellence in their chosen fields of study, applying theoretical knowledge to practical situations effectively.
- 2. Character Development:** Graduates will exhibit strong moral and ethical character, upholding values of integrity, honesty, and respect for others in both personal and professional endeavors.
- 3. Leadership and Citizenship:** Graduates will emerge as responsible leaders and active citizens, contributing positively to their communities and society at large through their actions and initiatives.
- 4. Continuous Learning:** Graduates will engage in lifelong learning and professional development activities, adapting to evolving technologies, methodologies, and societal needs.
- 5. Self-Dependency and Entrepreneurship:** Graduates will possess the skills and mindset necessary to be self-reliant and entrepreneurial, capable of creating opportunities for themselves and others through innovation and initiative.
- 6. Effective Communication and Collaboration:** Graduates will demonstrate proficiency in communication skills, both verbal and written, and exhibit the ability to collaborate effectively with diverse teams and stakeholders.
- 7. Global Perspective:** Graduates will have a broad understanding of global issues and perspectives, demonstrating cultural sensitivity and adaptability in multicultural environments.

PROGRAM OUTCOMES (POs)

On successful completion of the programme, the students will be able to:

POs	Graduate Attributes	Statements
PO1	Disciplinary Knowledge	Acquire detailed knowledge and expertise in all the disciplines of the subject.
PO2	Communication Skills	Ability to express thoughts and ideas effectively in writing, listening and confidently Communicate with others using appropriate media
PO3	Critical Thinking	Students will develop aptitude Integrate skills of analysis, critiquing, application and creativity.
PO4	Analytical Reasoning	Familiarize to evaluate the reliability and relevance of evidence, collect, analyze and interpret data.
PO5	Problem Solving	Capacity to extrapolate the learned competencies to solve different kinds of non-familiar problems.
PO6	Employability and Entrepreneurial Skill	Equip the skills in current trends and future expectations for placements and be efficient entrepreneurs by accelerating qualities to facilitate startups in the competitive environment.
PO7	Individual and Team Leadership Skill	Capability to lead themselves and the team to achieve organizational goals and contribute significantly to society.
PO8	Multicultural Competence	Possess knowledge of the values and beliefs of multiple cultures and a global perspective.
PO 9	Moral and Ethical awareness/reasoning	Ability to embrace moral/ethical values in conducting one's life.
PO10	Lifelong Learning	Identify the need for skills necessary to be successful in future at personal development and demands of work place.

PROGRAM SPECIFIC OUTCOMES (PSOs)

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

PSOs	Statements
PSO1	To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, beliefs.
PSO2	To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations.
PSO3	To produce employable, ethical and innovative professionals to sustain in the dynamic business world.

Correlation Rubrics:

High	Moderate	Low	No Correlation
3	2	1	-

Mapping of PSOs with POs:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
PSO1	3	3	3	3	3	3	-	-	-	2
PSO2	3	2	3	3	3	3	-	1	-	2
PSO3	3	3	3	3	3	3	-	2	3	3

K.M.G. COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS)

Subject and Credit System- B.Com

(Effective for the Batch of Students Admitted from 2024-2025)

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - I	I	Language	AULT10 / AULU 10	General Tamil – I / Urdu - I	6	3	25	75	100
	II	English	AULE10	English – I	6	3	25	75	100
	III	Core – 1	AUCCM11	Financial Accounting I	5	5	25	75	100
	III	Core – 2	AUCCM12	Principles of Management	5	5	25	75	100
	III	Elective-I (Choose any One)	AUECM13A	Business Communication	4	3	25	75	100
			AUEEC13B	Indian Economic Development					
			AUEEC13C	Business Economics					
	IV	Skill Enhancement	AUSCM14	Stress Management	2	2	25	75	100
IV	Foundation Course	AUFCM15	Fundamentals of Commerce	2	2	25	75	100	
Semester Total					30	23			
SEMESTER - II	I	Language	AULT20 / AULU 20	General Tamil – II / Urdu - II	6	3	25	75	100
	II	English	AULE20	English – II	6	3	25	75	100
	III	Core - 3	AUCCM21	Financial Accounting II	5	5	25	75	100
	III	Core – 4	AUCCM22	Business Law	5	5	25	75	100
	III	Elective-II (Choose any One)	AUECM23A	Business Environment	4	3	25	75	100
			AUECM23B	Insurance & Risk Management					
			AUECM23C	International Trade					
	IV	Skill Enhancement	AUSCM24	Interview Skill and Career Development	2	2	25	75	100
IV	Skill Enhancement	AUSCM25	MS Word for Commerce	2	2	25	75	100	
Semester Total					30	23			

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - III	I	Language	AULT30 / AULU 30	General Tamil – III / Urdu - III	6	3	25	75	100
	II	English	AULE30	English – III	6	3	25	75	100
	III	Core - 5	AUCCM31	Corporate Accounting I	5	5	25	75	100
	III	Core – 6	AUCCM32	Company Law	5	5	25	75	100
	III	Elective-III (Choose any One)	AUECM33A	Business Legislation	3	3	25	75	100
			AUECM33B	Business Mathematics & Statistics					
			AUECM33C	E- Commerce					
	IV	Skill Enhancement Course	AUSPCM34	Accounting Using Excel	1	1	25	75	100
	IV	Skill Enhancement Course	AUSCM35	Everyday Banking	2	2	25	75	100
IV	Compulsory	AUES30	Environmental Studies	2	2	25	75	100	
Semester Total					30	24			
SEMESTER - IV	I	Language	AULT40 / AULU 40	General Tamil – IV / Urdu - IV	6	3	25	75	100
	II	English	AULE40	English – IV	6	3	25	75	100
	III	Core - 7	AUCCM41	Corporate Accounting II	6	5	25	75	100
	III	Core – 8	AUCCM42	Principles of Marketing	5	5	25	75	100
	III	Elective-IV (Choose any One)	AUECM43A	Financial Services	3	3	25	75	100
			AUECM43B	Consumerism & Consumer Protection					
			AUECM43C	Operation Research					
	IV	Skill Enhancement Course	AUSCM44	Drafting Business Correspondence	2	2	25	75	100
	IV	Skill Enhancement Course	AUSPCM45	Basics of Power Point Presentation	2	2	25	75	100
Semester Total					30	23			

Semester	Part	Category	Course Code	Course Title	Ins. Hrs/ Week	Credit	Maximum Marks		
							Internal	External	Total
SEMESTER - V	III	Core – 9	AUCCM51	Cost Accounting I	5	4	25	75	100
	III	Core – 10	AUCCM52	Banking Law and Practice	5	4	25	75	100
	III	Core – 11	AUCCM53	Income Tax Law and Practice I	5	4	25	75	100
	III	Core – 12	AUCCM54A	Auditing and Corporate Governance	5	4	25	75	100
			AUPCM54B	Project with Viva Voce					
	III	Elective-V (Choose any One)	AUECM55A	Financial Management	4	3	25	75	100
			AUECM55B	Indirect Taxation					
	III	Elective-VI (Choose any One)	AUECM56A	Human Resource Management	4	3	25	75	100
			AUECM56B	Office Management & Secreterial Practice					
	IV	Compulsory	AUVE50	Value Education	2	2	25	75	100
IV	Compulsory	AUICM57	Internship/Industrial Training (Carried out in II-Year Summer vacation) (30hours)	-	2	100	-	100	
Semester Total					30	26			
SEMESTER - VI	III	Core – 13	AUCCM61	Cost Accounting II	6	4	25	75	100
	III	Core – 14	AUCCM62	Management Accounting	6	4	25	75	100
	III	Core – 15	AUCCM63	Income Tax Law & Practice II	6	4	25	75	100
	III	Elective-VII	AUECM64A	Entrepreneurial Development	5	3	25	75	100
			AUECM64B	Computer Application in Business					
	III	Elective-VIII	AUECM65A	Logistics and Supply Chain Management	5	3	25	75	100
			AUECM65B	Spreadsheet for Business					
	IV	Compulsory	AUEA60	Extension Activity	-	1	100	-	100
	V	Skill Enhancement Course	AUPCCM66	General Awareness for Competitive Examinations	2	2	25	75	100
Semester Total					30	21			

Consolidated Semester wise and Component wise Credit distribution

Parts	Semester-I	Semester-II	Semester-III	Semester-IV	Semester-V	Semester-VI	Total Credits
Part-I	03	03	03	03	-	-	12
Part-II	03	03	03	03	-	-	12
Part-III	13	13	13	13	22	18	92
Part-IV	04	04	05	04	04	1	22
Part-V	-	-	-	-	-	2	2
Total	23	23	24	23	26	21	140

*Part I, Part II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. Part IV, Part V has to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.

COURSE DESCRIPTORS

Title of the Course	FINANCIAL ACCOUNTING I	Hours/Week	06
Course Code	AUCCM11	Credits	05
Category	Core-1	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation
- To learn the methods of calculating profit for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation.	CO1	K1 K2 K3
UNIT-II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.	CO1 CO2	K1 K2 K3 K4
UNIT-III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate.	CO3	K1 K2 K3 K5

UNIT-IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.	CO4	K1 K2 K3 K5
UNIT-V	Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only)	CO5	K1 K2 K3 K5 K6

THEORY – 20%, PROBLEMS – 80%.

Recommended Text Books

1. S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3. Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S. Chand and Sons, New Delhi.
4. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi

Reference Books

1. Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2. Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3. Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4. Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.

Website and e-learning source

- 1) <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1>
- 2) <https://www.slideshare.net/ramusakha/basics-of-financial-accounting>
- 3) <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the Accounting basic concepts and classification of error and Bank Reconciliation Statement	K1,
CO2	Classify the capital and Revenue nature and able to prepare the final accounts	K1,K2,K3
CO3	Identify the Depreciation concept and methods and bills of exchange	K1,K2,K3,K4
CO4	Compare the in completed records with double entry system	K1,K2, K3,K4
CO5	Assess the minimum rent, recoupment of short working lessor, lessee and average clause.	K1,K2,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	1	-	-	-	-	2	2	3	3	1
CO2	3	3	3	1	-	-	-	-	2	2	3	3	3
CO3	3	3	3	-	-	-	-	-	3	3	3	3	3
CO4	3	3	3	3	-	-	-	-	3	3	3	3	3
CO5	3	3	3	3	1	-	-	-	3	3	3	3	2

COURSE DESCRIPTORS

Title of the Course	PRINCIPLES OF MANAGEMENT	Hours/Week	05
Course Code	AUCCM12	Credits	05
Category	Core-1	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making
- To familiarize with the concepts of organisation structure
- To gain knowledge about the various components of staffing
- To enable the students in understanding the control techniques of management

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	CO1	K1 K2 K3
UNIT-II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting	CO2	K1 K2 K3 K4
UNIT-III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	CO3	K1 K2 K3 K4

UNIT-IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].	CO4	K1 K2 K3 K5
UNIT-V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	CO5	K1 K2 K3 K5 K6

THEORY – 100%

Recommended Text Books

1. Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2. DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4. L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

Reference Books

1. K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2. Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3. Griffffin, Management principles and applications, Cengage learning, India.
4. H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5. Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.

Website and e-learning source

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/managementnotes/coordination/coordination /21392>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Demonstrate the importance of principles of management.	K1,K2
CO2	Paraphrase the importance of planning and decision making in an organization.	K1,K2,K3,K4
CO3	Comprehend the concept of various authorities and responsibilities of an organization.	K1,K2,K3,K4
CO4	Enumerate the various methods of Recruitment process, Performance appraisal	K1,K2,K3,K4
CO5	Demonstrate the notion of directing, co-ordination and control in the management.	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	2	-	-	-	2	3	3	3	1
CO2	3	3	3	2	3	-	-	-	3	3	3	3	3
CO3	3	3	3	3	2	2	--	-	-	2	3	3	-
CO4	3	3	3	3	3	-	1	-	2	3	3	3	-
CO5	3	3	3	-	3	-	2	1	1	2	3	3	-

COURSE DESCRIPTORS

Title of the Course	BUSINESS COMMUNICATION	Hours/Week	05
Course Code	AUECM13A	Credits	03
Category	ELECTIVE - I	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
- To develop the students to understand about trade enquiries
- To make the students aware about various types of business correspondence.
- To develop the students to write business reports.
- To enable the learners to update with various types of interviews

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	CO1	K1 K2 K3
UNIT-II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars	CO1 CO2	K1 K2 K3 K4
UNIT-III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	CO1 CO3	K1 K2 K3 K4

UNIT-IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	CO1 CO4	K1 K2 K3
UNIT-V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews –Creating & maintaining Digital Profile	CO1 CO5	K1 K2 K3

Recommended Text Books

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3. K.P. Singha, Business Communication, Taxmann, New Delhi
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.

Reference Books

1. V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private LtdNewDelhi.
5. Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.

Website and e-learning source

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-examquestions>
3. <https://bachelors.online.nmims.edu/degree-programs>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Acquire the basic concept of business communication and essentials of business letter	K1,K2,K3
CO2	Outline the trade enquiry, complaints and adjustment and collection letters	K1,K2,K3
CO3	Classify the concept of various correspondences.	K1,K2,K3,K4
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	K1,K2,K3
CO5	Acquire the skill of preparing an effective resume	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	3	-	-	-	-	2	2	3	3	-
CO2	3	3	3	3	2	-	-	1	3	3	3	3	2
CO3	3	3	3	3	1	-	-	1	2	2	3	3	1
CO4	3	3	3	-	-	-	-	1	2	2	3	3	-
CO5	3	3	3	3	3	-	-	1	2	3	3	3	1

COURSE DESCRIPTORS

Title of the Course	Indian Economic Development	Hours/Week	04
Course Code	AUEEC13B	Credits	03
Category	Elective - I	Year & Semester	I & I
Prerequisites	Higher Secondary Commerce	Regulation	2024

Objectives of the course:

- To understand the concepts of Economic growth and development.
- To know the features and factors affecting economic development
- To gain understanding about the calculation of national income
- To examine the role of public finance in economic development
- To understand the causes of inflation

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Economic Development and Growth Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development	CO1	K1 K2
UNIT-II	Classification of Nations on the basis of development Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development.	CO2	K1 K2 K3 K4
UNIT-III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectoral Contribution to National Income. National Income and Economic Welfare.	CO3	K1 K2 K3 K4

UNIT-IV	<p>Public Finance</p> <p>Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure - Classification and Cannons of Public Expenditure, Public Debt Need, Sources and Importance, Budget Importance, Types of Deficits - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.</p>	CO4	K1 K2 K3 K4
UNIT-V	<p>Money Supply</p> <p>Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply</p>	CO5	K1 K2 K3 K4
<p>Recommended Text Books</p> <ol style="list-style-type: none"> 1.. Dutt and Sundaram, Indian Economy, S.Chand, New Delhi 2. V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai 3. Remesh Singh, Indian Economy, McGraw Hill, Noida. 4. Nitin Singhania, Indian Economy, McGraw Hill, Noida. 5. Sanjeverma, The Indian Economy, unique publication, Shimla. 			
<ol style="list-style-type: none"> 1. GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. 2. SukumoyChakravarthy : Development Planning- Indian Experience, OUP, New Delhi. 3. Ramesh Singh, Indian Economy, McGraw Hill, Noida. 4. Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi. 5. Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad 			
<p>Website and e-learning source</p> <p>http://www.jstor.org</p> <p>http://www.indiastat.com</p> <p>http://www.epw.in</p>			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Elaborate the role of State and Market in Economic Development	K1 K2
CO2	Explain the Sectorial contribution to National Income	K1 K2 K4
CO3	Illustrate and Compare National Income at constant and current prices.	K1 K2 K3
CO4	Describe the canons of public expenditure	K1 K2 K5
CO5	Understand the theories of money and supply	K1 K2 K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	2	2	2	2	2	-	-	2	2	2	2
CO2	2	2	2	2	2	2	2	-	-	2	2	2	2
CO3	2	2	2	1	2	2	2	-	-	2	2	2	2
CO4	2	2	2	1	2	2	2	-	-	2	1	2	2
CO5	2	2	2	1	2	2	2	-	-	2	1	2	2

COURSE DESCRIPTORS

Title of the Course	Business Economics	Hours/Week	04
Course Code	AUEEC13C	Credits	03
Category	Elective-1	Year & Semester	I & I
Prerequisites	Higher secondary Economics	Regulation	2024

Objectives of the course: (Learning Objectives)

- To understand the approaches to economic analysis
- To know the various determinants of demand
- To gain knowledge on concept and features of consumer behavior
- To learn the laws of variable proportions
- To enable the students to understand the objectives and importance of pricing policy

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics – Definition - Scope and Importance of business economics – concepts: production possibility frontiers – opportunity cost – accounting profit and economic profit – Incremental and marginal concepts – time and discounting principles – concept of efficiency – business cycle: Theory, inflation, depression, recession, recovery, reflation and deflation	CO1 CO3	K1 K2 K3
UNIT-II	Demand and Supply functions: Meaning of demand – demand analysis: demand determinants, law of demand its exceptions. Elasticity of demand: Definition, types, measurement and significance, demand forecasting- factors governing demand forecasting – methods of demand forecasting, law of supply and determination	CO1 CO2 CO3	K1 K2 K3 K4
UNIT-III	Consumer behaviour Consumer behaviour – meaning, concepts and features – law of diminishing marginal utility – equi-marginal utility – cardinal and ordinal concepts of utility -Indifference Curve: meaning , definition, assumptions, significance properties – consumer’s equilibrium. Price, income and substitution effects. Types of goods: normal, inferior and giffen goods – derivation of individual demand curve and market demand curve with the help of indifference curve.	CO3 CO4	K1 K2 K3 K5

UNIT-IV	Theory of production		K1
	Concept of production – production functions: linear and non-linear	CO2	K2
	homogeneous production functions – law of variable proportion – laws of	CO3	K3
	returns to scale – economies of scale -internal and external economies –	CO4	K5
	internal and external diseconomies– producer’s equilibrium		
UNIT-V	Market Structure		K1
	Price and Output determination under perfect competition, short period and	CO2	K2
	long period price determination, objectives of pricing policy, its	CO3	K3
	importance, pricing methods and objectives – price determination under	CO4	K5
	monopoly, kinds of monopoly price determination under monopolistic	CO5	K6
	competition – price discrimination, equilibrium of firm in monopolistic		
	competition – oligopoly – meaning – features, kinked demand curve.		

Recommended Text Books

- 1.H.L.Ahuja, *Business Economics – Micro and Macro- sultan Chand & Sons, New Delhi*
- 2.C.M.Chaudhary, *Business Economics- RBSA Publishers, Jaipur-03.*
- 3.Arymalal.T, *Business Economics, Vijay Nocole, Chennai*
- 4.T.P.Jain, *Business Economics, Global Publication Ovt, Ltd, CHENNAI*
- 5.D.M.Mithani, *Business Economics, Hemalaya Publishing House, Mumbai.*

Reference Books

1. S.Sankaran, *Business Economics, Margham Publications, Chennai*
2. P.L.Mehta, *Managaerial Economics-Analysis, problems & Cases, Sultan Chand & Sons, New Delhi*
3. Peter Mitchelson and Andrew Mann, *Economics for Business-Thomas Nelson Australia*
4. Ram Singh and Vinaykumar, *Business Economics, Thakur Publication Pvt.Ltd. Chennai*
5. Saluram and Priyanka, *Jindal, Business Economics, CA Foundation Study Material, Chennai*

NOTE: Latest editions of textbooks may be used

Website and e-learning source

- 1) [https://youtube.com/channel/UC69 -P77nf5-rKrjcpVEsqQ](https://youtube.com/channel/UC69-P77nf5-rKrjcpVEsqQ)
- 2) <http://www.icsi.edu/>
- 3) <http://www.yourarticlelibrary.com/marketing/pricing/product-pricingobjectives-basis-and-factors/74160>
- 4) <https://swayam.gov.in/course/64-atomic-structure-and-chemical-bonding>
- 5) <https://www.chemtube3d.com/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the positive and negative approaches in economic analysis	K1,K2
CO2	Understand the factors of demand forecasting	K1,K2,K4
CO3	Know the assumptions and significance of indifference curve	K1,K2,K3
CO4	Outline the internal and external economies of scale	K1,K2,K5
CO5	Relate and apply the various methods of pricing	K1,K2,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	2	2	2	2	3	2	-	1	2	-	2	2	2
CO2	2	2	2	2	3	2	-	1	1	-	2	2	2
CO3	2	2	2	2	3	2	-	1	1	-	2	2	2
CO4	2	2	2	2	3	2	-	1	1	-	2	2	2
CO5	2	2	2	2	3	2	-	1	2	-	2	2	2

COURSE DESCRIPTORS

Title of the Course	STRESS MANAGEMENT	Hours/Week	02
Course Code	AUSCM14	Credits	02
Category	SKILL ENHANCEMENT COURSE	Year & Semester	I & I
Prerequisites	Higher Secondary Commerce	Regulation	2024

COURSE OBJECTIVES:

- The main objective of this subject is to understand the concept of stress management.
- To understand the general sources of stress and way to overcome of stress.
- To make Physical methods of Sitting Asanas, Meditation and Counseling for mental health and stress reduction.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	INTRODUCTION TO STRESS Meaning and Definition - Stages of stress at work -Personal types of stress - Eustress stress versus distress.	CO1	K1, K2
UNIT-II	SOURCES OF STRESS Stress and health - Physiological stress - Psychological stress - Different approaches to stress.	CO2	K1, K2, K3
UNIT-III	STRESS MANAGEMENT Meaning - How to manage stress at work and personal life - Stress diary - Learning to relax - Time management	CO3	K1, K2, K3, K4
UNIT-IV	TIME MONITOR Benefits of using a planner - Time budget – Time monitor – Benefits of making schedule	CO4	K1, K2, K3, K4
UNIT-V	THEORY & PRATICALS Theory: Yoga – Meaning and Definition - Asanas - Meaning and Types – Meditation and Counseling – Meaning. Practicals: Sitting Asanas – Meditation – Counseling.	CO5	K1, K2, K3, K4

<p>Recommended Text Books</p> <ol style="list-style-type: none"> 1. Dr. Shukla Ajya Stress Management, Unicorn Books Private Limited,2022. 2. Dr. Anjali Ghanekar, Managing Stress, Everest Publishing House.2021
<p>Reference Books</p> <ol style="list-style-type: none"> 1. Dr.VivekBindra, Effective Planning and Time Management, Bloomsbary India Private Limited, 2021
<p>Website and e-learning source</p> <p>https://www.top5supplements.com https://www.helpguide.org/articles/stress/stress-management.html https://www.mayoclinic.org/healthy-lifestyle/stress-management/in-depth/stress-relievers https://www.verywellmind.com/the-benefits-of-yoga-for-stress-management</p>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the meaning of stress and personal type of stress.	K1,K2
CO2	Make them understand the general sources of stress.	K1,K2,K3
CO3	Understand the concept of stress management and benefits of stress dairy.	K1,K2,K3, K4
CO4	Make them analyzed about time budget and time monitor.	K1,K2,K3,K4
CO5	Make Physical methods of Loosing exercises, Pranayama and Meditation for stress reduction.	K1,K2,K3,K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	3	3	-	2	-	3	3	3	-
CO2	3	3	2	-	3	3	-	2	-	3	3	3	1
CO3	3	3	2	-	2	3	-	2	-	3	3	3	2
CO4	3	3	2	-	3	3	1	2	-	3	2	2	-
CO5	3	3	2	-	2	-	-	2	-	2	3	3	1

COURSE DESCRIPTORS

Title of the Course	FUNDAMENTALS OF COMMERCE	Hours/Week	02
Course Code	AUFCM15	Credits	02
Category	FOUNDATION COURSE I	Year & Semester	I & I
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- Understand the meaning of Commerce and Industry
- Familiarize with Various Accounting methods.
- Explore about Market and Marketing
- Understand the various Acts prevailing in India
- Gain knowledge about Taxation and Filing of Income Tax.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce.	CO1	K1 K2 K3
UNIT-II	Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences.	CO2	K1 K2 K3 K4
UNIT-III	Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing.	CO3	K1,K2 K3,K4
UNIT-IV	Introduction to Legal aspects of Business – Meaning of: Indian Contract Act 1872- Negotiable Instruments Act 1881 - Sale of Goods Act 1930- Partnership Act 1932 - Banking Regulation Act 1948 - Income Tax Act 1961 – Insolvency and Bankruptcy Code 2016 – GST Act 2017 - Anti Money Laundering Act 2020.	CO4	K1 K2 K3 K4
UNIT-V	Tax Return Filing: Meaning and Types of Taxation - Types of Returns - Filing of Income Tax Return- Filing of GST return - Slab rates.	CO5	K1,K2 K3 ,K4

<p>Recommended Text Books</p> <ol style="list-style-type: none"> 1. S.P.Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi 2. N.D .Kapoor, Mercantile Law, Sultan Chand & Sons, New Delhi. 3. Dr. L. Natarajan, Margham Publications, Chennai.
<p>Reference Books</p> <ol style="list-style-type: none"> 1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai. 2. R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing. 3. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Pvt. Limited,Chennai. 4. T.S. Reddy & Dr Y. Hariprasad Reddy, Management Accounting. Margham Publications, Chennai.
<p>Website and e-learning source</p> <ol style="list-style-type: none"> 1. https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html 2. https://dea.gov.in/sites/default/files/moneylaunderingact.pdf 3. https://www.mca.gov.in/Ministry/pdf/TheInsolvencyandBankruptcyofIndia.pdf

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	To make the students familiar with the concepts of Commerce and Industry.	K1,K2
CO2	To encourage and motivate the students for the Accounting Education.	K1,K2,K4
CO3	To Analyze the Various classification of Markets and Marketing.	K1,K2,K3
CO4	To make the students aware towards the various commercial Laws.	K1,K2,K5
CO5	To aware the types of Taxation and slab rates.	K1,K2,K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	-	2	-	1	1	3	3	3	3	1
CO2	3	3	3	-	-	-	1	2	3	3	3	3	2
CO3	3	3	3	2	2	-	-	2	3	3	3	3	2
CO4	3	3	3	2	2	-	1	1	3	3	3	3	1
CO5	3	3	3	-	-	-	-	2	3	3	3	3	1

COURSE DESCRIPTORS

Title of the Course	FINANCIAL ACCOUNTING II	Hours/Week	05
Course Code	AUCCM21	Credits	05
Category	Core-III	Year & Semester	II & III
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- The Students are able to prepare different kinds of accounts such as Hire purchase and Installments' System
- To understand the preparation of Branch accounts.
- To understand the allocation of Expenses under Departmental Accounts.
- To gain an understanding about partnership accounts relating to Admission and retirement.
- To provide knowledge to the learners regarding partnership accounts relating to dissolution of firm.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Hire Purchase and Instalment System: Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	CO1	K1 K2 K3
UNIT-II	Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)	CO2	K1 K2 K3 K4
UNIT-III	Departmental Accounts: Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.	CO3	K1 K2 K3
UNIT-IV	Partnership Accounts - I Partnership Accounts: Fundamentals of Partnership-Partnership deed –Admission of a Partner – Revaluation Account- Partners Capital Account- Goodwill - Methods of Valuation of Goodwill - Retirement of a partner- Death of a Partner.	CO4	K1 K2 K3 K4 K5

UNIT-V	Partnership Accounts-II Dissolution of partnership-Methods – Settlement of Accounts Regarding Losses and Assets-Realization account-Preparation of Balance Sheet-One or more Partners insolvent-All partners insolvent-Application of Garner Vs Murray Theory-Accounting Treatment-Piecemeal Distribution.	CO5	K1 K2 K3 K4 K5
THEORY – 20%, PROBLEMS – 80%.			
Recommended Text Books			
<ol style="list-style-type: none"> 1. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. 2. M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi. 3. R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. 4. S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi. 5. T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai. 			
Reference Books			
<ol style="list-style-type: none"> 1. Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida. 2. Dr.Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai. 3. Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai. 4. Tulsian , Advanced Accounting, Tata MC. Graw hills, India. 5. Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi. 			
NOTE: Latest Edition of Textbooks May be Used			
Website and e-learning source			
<ol style="list-style-type: none"> 1) https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 2) https://www.slideshare.net/ramusakha/basics-of-financial-accounting 3) https://www.accountingtools.com/articles/what-is-a-single-entry-system.html 			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	To evaluate the Hire purchase accounts and Instalment systems	K1,K2,K3
CO2	To prepare Branch accounts	K1,K2,K3,K4
CO3	To Prepare Departmental Accounts	K1,K2,K3
CO4	To understand the accounting treatment for admission and retirement in partnership	K1,K2,K3,K4,K5
CO5	To know settlement of accounts at the time of dissolution of a firm	K1,K2,K3,K4,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	-	2	2	2	2	-	-	-	-	-	2	1
CO2	3	-	2	2	2	2	3	-	-	-	-	2	1
CO3	3	-	2	2	2	2	3	-	-	-	-	2	1
CO4	3	2	2	2	2	2	2	-	-	-	3	2	3
CO5	3	2	2	2	2	2	2	-	-	-	3	2	3

COURSE DESCRIPTORS

Title of the Course	Business Law	Hours/Week	05
Course Code	AUCCM22	Credits	05
Category	Core-IV	Year & Semester	II & III
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To know the nature and objectives of Mercantile law and the essentials of valid contract
- To gain knowledge on performance contracts
- To be acquainted with the rules of Indemnity and Guarantee.
- To make aware of the essentials of Bailment and Pledge
- To understand the provisions relating to sale of goods.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract – Quasi Contract	CO1	K1 K2 K3
UNIT-II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance- Remedies for Breach of contract - Termination and Discharge of Contract	CO1 CO2	K1 K2 K3
UNIT-III	Contract of Indemnity and Guarantee: Meaning and Definition of Contract of Indemnity and Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety	CO3	K1 K2 K3
UNIT-IV	Bailment and Pledge: Bailment – Concept – Essentials - Classification of Bailment, Duties and Rights of Bailor and Bailee. Pledge - Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnor and Pawnee.	CO3 CO4	K1 K2 K3

UNIT-V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	CO5	K1 K2 K3
Recommended Text Books			
<ol style="list-style-type: none"> 1. N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. 2 R.S.N. Pillai – Business Law, S.Chand, New Delhi. 3 M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi 4 M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. 5 Shusma Aurora, Business Law, Taxmann, New Delhi. 			
Reference Books			
<ol style="list-style-type: none"> 1. Preethi Agarwal, Business Law, CA foundation study material, Chennai. 2 Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. 3 Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. 4 D.Geet, Business Law NiraliPrakashan Publication, Pune. 5 M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. 			
NOTE: Latest Edition of Textbooks May be Used			
Web Resources			
<ol style="list-style-type: none"> 1 www.cramerz.comwww.digitalbusinesslawgroup.com 2 http://swcu.libguides.com/buslaw 3 http://libguides.slu.edu/businesslaw 			

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Explain the Objectives and significance of Mercantile law	K1,K2,K3
CO2	Understand the clauses and exceptions of Indian Contract Act.	K1,K2,K3
CO3	Outline the contract of indemnity and guarantee	K1,K2,K3
CO4	Familiar with the provision relating to Bailment and Pledge	K1,K2,K3
CO5	Explain the various provisions of Sale of Goods Act 1930	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	-	2	-	2	-	3	2	2
CO2	3	3	2	-	2	1	-	-	2	-	3	2	2
CO3	3	3	2	-	2	1	-	-	1	-	3	2	1
CO4	3	3	2	2	2	-	-	-	2	-	2	2	-
CO5	3	3	2	2	2	2	2	2	2	2	3	3	2

COURSE DESCRIPTORS

Title of the Course	Business Environment	Hours/Week	04
Course Code	AUECM23A	Credits	03
Category	Elective-II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To understand the nexus between environment and business.
- To know the Political Environment in which the businesses operate.
- To gain an insight into Social and Cultural Environment.
- To familiarize the concepts of an Economic Environment.
- To learn the trends in Global Environment / Technological Environment

UNITS	Contents	COs	Cognitive Levels
UNIT-I	An Introduction The Concept of Business Environment - Its Nature and Significance –Elements of Environment- Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.	CO1	K1 K2 K3 K4
UNIT-II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.	CO1 CO2	K1 K2 K3 K4
UNIT-III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture on Business –Cultural Heritage - Social Groups - Linguistic and Religious Groups – Types of Social Organization – Relationship between Society and Business - Social Responsibilities of Business.	CO1 CO2 CO3	K1 K2 K3 K4

UNIT-IV	Economic Environment	CO1	
	Economic Environment – Significance and Elements of Economic Environment - Economic Systems and their Impact of Business –	CO2	K1
	Macro Economic Parameters like GDP - Growth Rate of Population –	CO3	K2
	Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.	CO4	K3 K4
UNIT-V	Technological Environment	CO1	
	Technological Environment – Concept - Meaning- Features of	CO2	K1
	Technology-Sources of Technology Dynamics-Transfer of	CO3	K2
	Technology- Impact of Technology on Business - Status of	CO4	K3
	Technology in India- Determinants of Technological Environment.	CO5	K4

Recommended Text Books

1. C. B. Gupta, Business Environment, Sultan Chand & Sons, New Delhi
2. Francis Cherunilam, Business Environment, Himalaya Publishing House, Mumbai
3. Dr. V.C. Sinha, Business Environment, SBPD Publishing House, UP.
4. Aswathappa.K, Essentials Of Business Environment, Himalaya Publishing House, Mumbai
5. Rosy Joshi, Sangam Kapoor & Priya Mahajan, Business Environment, Kalyani Publications, New Delhi

Reference Books

1. Veenakeshavpailwar, Business Environment, PHI Learning Pvt Ltd, New Delhi
2. Shaikhsaleem, Business Environment, Pearson, New Delhi
3. S. Sankaran, Business Environment, Margham Publications, Chennai
4. Namitha Gopal, Business Environment, Vijay Nicole Imprints Ltd., Chennai
5. Ian Worthington, Chris Britton, Ed Thompson, The Business Environment, F T Prentice Hall, New Jersey

NOTE: Latest Edition of Textbooks May be Used

Web Resources

- 1 www.mbaofficial.com
- 2 www.yourarticlelibrary.com
- 3 www.businesscasestudies.co.uk

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Remember the nexus between environment and business.	K1 K2 K3 K4
CO2	Apply the knowledge of Political Environment in which the businesses operate.	K1 K2 K3 K4
CO3	Analyze the various aspects of Social and Cultural Environment.	K1 K2 K3 K4
CO4	Evaluate the parameters in Economic Environment.	K1 K2 K3 K4
CO5	Create a conducive Technological Environment for business to operate globally.	K1 K2 K3 K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	-	-	3	2	2	2	-	-	3	2	-
CO2	3	2	-	-	2	2	2	2	-	-	3	2	-
CO3	3	2	-	-	2	2	2	2	-	-	2	1	-
CO4	3	2	-	-	3	2	2	2	-	-	3	2	-
CO5	3	2	2	2	2	3	2	2	2	2	3	3	2

COURSE DESCRIPTORS

Title of the Course	INSURANCE & RISK MANAGEMENT	Hours/Week	04
Course Code	AUECM23B	Credits	03
Category	Elective-II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To know the concepts and principles of contract of insurance
- To understand the basic features concepts of life insurance
- To gain knowledge on the principles of general insurance
- To examine the Insurance Regulatory and Development Authority 1999 (IRDA)
- To know the risk management process

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Insurance: Definition of Insurance - Characteristics of Insurance – Principles of Contract of Insurance – General Concepts of Insurance – Insurance and Hedging – Types of Insurance – Insurance Intermediaries – Role of Insurance in Economic Development.	CO1	K1 K2 K3
UNIT-II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance – Basic Features of Life Insurance Contracts - Life Insurance Products –Traditional and Unit Linked Policies – Individual and Group Policies -With and Without Profit Policies – Policies - Types of Life Insurance Policies – Pension and Annuities – Reinsurance – Double Insurance	CO1 CO2	K1 K2 K3 K4
UNIT-III	General Insurance General Insurance Business - Fundamental Principles of General Insurance – Types - Fire Insurance – Marine Insurance – Motor Insurance – Personal Accident Insurance – Liability Insurance – Miscellaneous Insurance – Claims Settlement.	CO1 CO3	K1 K2 K3 K4

UNIT-IV	<p>Risk Management</p> <p>Risk Management – Objectives – Process – Identification and Evaluation of Potential Losses– Risk Reduction - Retention and Risk Transfer – Risk Financing - Level of Risk Management – Corporate Risk Management – Management of Risk by Individual. – Personal Risk Management.</p>	CO4	K1 K2 K3 K4 K5
UNIT-V	<p>IRDA Act 1999</p> <p>Insurance Regulatory and Development Authority (IRDA) 1999– Introduction – Purpose, Duties, Powers and Functions of IRDA – Operations of IRDA – Insurance Policyholders’ Protection under IRDA– Exposure/Prudential Norms - Summary Provisions of related Acts.</p>	CO5	K1 K2 K3

Recommended Text Books

1. Neeti Gupta, Anuj Gupta and Abha Chopra, Risk Management and Insurance, Kalyani Publishers, New Delhi.
- 2 Dr.N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
- 3 M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S Chand Publishers, New Delhi.
- 4 Michel Crouhy, The Essentials of Risk Management, McGraw Hill, Noida.
- 5 Thomas Coleman, A Practical Guide to Risk Management, CFA, India.
- 6 Dr. A. Murthy Principles & Practice of Insurance Margham Publications, Chennai

Reference Books

1. John C.Hull, Risk Management and Financial Institutions (Wiley Finance), John Wiley & sons, New Jersey.
- 2 P.K. Gupta, Insurance and Risk Management, Himalaya Publications, Mumbai.
- 3 Dr.Sunilkumar, Insurance and Risk Management, Golgatia publishers, New Delhi.
- 4 Nalini Prava Tripathy, Prabir Paal, Insurance Theory & Practice, Prentice Hall of India.
- 5 Anand Ganguly – Insurance Management, New Age International Publishers.

NOTE: Latest Edition of Textbooks May be Used

Web Resources1 <https://www.mcminnlaw.com/principles-of-insurance-contracts/>2 <https://www.investopedia.com/terms/l/lifeinsurance.asp>3 https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=PageNo108&flag=1**Course Learning Outcomes (for Mapping with POs and PSOs)**

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Identify the workings of insurance and hedging	K1,K2,K3
CO2	Evaluate the types of insurance policies and settlement	K1, K2, K3, K4
CO3	Settle claims under various types of general insurance	K1, K2, K3, K4
CO4	Evaluate the assessment and retention of risk	K1, K2, K3, K4, K5
CO5	Know the protection provided for insurance policy holders under IRDA.	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	-	-	2	2	2	-	2	1	3	2	1
CO2	3	3	2	2	2	2	2	2	2	2	3	2	1
CO3	3	3	2	2	2	2	2	2	2	2	3	2	1
CO4	3	3	2	2	2	2	2	2	2	2	3	2	1
CO5	3	3	-	-	2	-	-	-	2	-	3	2	-

COURSE DESCRIPTORS

Title of the Course	International Trade	Hours/Week	04
Course Code	AUECM23B	Credits	03
Category	Elective-II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To enable the students to familiarize with the basics of international trade.
- To know the various theories of international trade
- To impart knowledge about balance of trades and exchange rates.
- To gain knowledge about international institutions
- To gain insights on World Trade Organization

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to International trade- Meaning-Definition-Difference between Internal and International Trade- Importance of International Trade in the Global Context.	CO1	K1 K2 K3
UNIT-II	Theories of International Trade: Classical Theories-Adam smith's theory of Absolute Advantage-Ricardo's Comparative cost theory- Modern theories of International Trade-Heberler's opportunity. Cost theory-Heckler-Ohlin's modern theory- International trade and factor mobility theory-Pontiff's paradox - International trade and economic growth theory.	CO2	K1 K2 K3 K4
UNIT-III	Balance of Payments- components of Balance of payments-Current account, Capital account & Official settlement accounts- Disequilibrium in BOP- Methods of correcting Disequilibrium- Balance of Trade- Terms of Trade- Meaning -Definition -Difference between BOP and BOT.	CO3	K1 K2 K3 K4

UNIT-IV	International Economic Institutions- International Monetary System- Bretton Woods conference- IMF- Objectives, Organisational Structure- Membership- Quotas- Borrowing and Lending- Programme of IMF- SDRs- India and IMF- World Bank and UNCTAD.	CO4	K1 K2 K3 K4
UNIT-V	World Trade Organization (WTO)- Functions and objectives- Agricultural Agreements _GATS-TRIPS-TRIMS.	CO5	K1 K2 K3 K4

Recommended Text Books

1. Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2. Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3. Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4. H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
- 5 BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

Reference Books

1. Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2. Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3. Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4. S Sankaran , International Trade, Margham Publication, Chennai
5. C B Gupta, International Business, S Chand Publishing, New Delhi

NOTE: Latest Edition of Textbooks May be Used

Web Resources

- 1 <https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/>
- 2 <https://www.economicdiscussion.net/balance-of-payment/balance-of-paymentsinternationaltrade-economics/30644>
- 3 https://www.wto.org/english/thewto_e/countries_e/india_e.htm

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Distinguish between the concept of internal and international trade.	K1, K2, K3
CO2	Define the various theories of international trade.	K1, K2, K3, K4
CO3	Examine the balance of trade and exchange rates	K1, K2, K3, K4
CO4	Appraise the role of IMF and IBRD.	K1, K2, K3, K4
CO5	Define the workings of WTO and with special reference to India.	K1, K2, K3, K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	2	2	2	2	2	3	2	3
CO2	3	3	2	2	2	2	2	2	2	3	2	3	3
CO3	3	3	2	2	2	2	2	2	2	3	2	3	3
CO4	3	3	2	2	2	2	2	2	2	3	2	3	3
CO5	3	3	2	2	2	2	2	2	2	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	INTERVIEW SKILLS AND CAREER DEVELOPMENT	Hours/Week	02
Course Code	AUSCM24	Credits	02
Category	SKILL ENHANCEMENT COURSE - II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To make students learn the art of presenting curriculum vitae in appropriate way
- To improve the employable skill.
- To get acquainted with group discussion procedure.
- To improve self confidence through mock interviews.
- Tips to improve overall personality development.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	INTRODUCTION Interview- Meaning- Definition-Types of an Interview- Process of an Interview- Purpose of an Interview- Writing Curriculum Vitae.	CO1	K1 K2 K3
UNIT-II	EMPLOYABILITY SKILLS Interpersonal Communication Skill- Critical Thinking Skills- Personal development and presentation skills.	CO2	K1 K2 K3
UNIT-III	INTERVIEW SKILLS Principles for Success - Do`s and Don`ts before the Interview - During the Interview- Common Interview Errors – Interview Etiquette.	CO3	K1 K2 K3
UNIT-IV	GROUP DISCUSSION Meaning-Definition-Objectives of Group Discussion- Categories of Group Discussion- Tips for Successful Group Discussion.	CO4	K1 K2 K3
UNIT-V	SAMPLE INTERVIEW QUESTIONS Model Interview Questions for Discussion under competitive exams.	CO5	K1 K2 K3

Recommended Text Books:

1. Hurlock, E.B (2006). Personality Development, 28th Reprint. New Delhi: Tata McGraw Hill.
2. Stephen P. Robbins and Timothy A. Judge(2014), Organizational Behavior 16th Edition: Prentice Hall.
3. Andrews, Sudhir. How to Succeed at Interviews. 21st (rep.) New Delhi.Tata McGraw- Hill 1988

Reference Books:

1. Heller, Robert.Effective leadership. Essential Manager series. Dk Publishing, 2002
2. Hindle, Tim. Reducing Stress. Essential Manager series. Dk Publishing, 2003
3. Pravesh Kumar. All about Self- Motivation. New Delhi. Goodwill Publishing House. 2005
4. Smith, B . Body Language. Delhi: Rohan Book Company. 2004

NOTE: Latest Edition of Textbooks May be Used**Web Resources**

1. <https://www.youtube.com/watch?v=Osa53-RYBk4&list=PLEiEAq2VkUUK56bAwcQTjwwN0PRs6zBb1>
2. https://career.sites.clemson.edu/michelin_career_center/career_development_recruiting/interviews/

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	The student will be able to understand that how to write curriculum vitae.	K1, K2, K3
CO2	The student will be able to acquire Knowledge of inter personnel communication skill.	K1, K2, K3
CO3	The student will be able to acquire the knowledge of interview skills.	K1, K2, K3
CO4	The student will be able to gain knowledge on categories of group discussion.	K1, K2, K3
CO5	The student will be able to gain practical knowledge on solving the competitive exam question paper	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	2	3	2	2	-	2	3	3	2
CO2	3	3	3	2	2	3	2	2	-	2	3	3	2
CO3	3	3	3	2	2	3	2	2	-	2	3	3	2
CO4	3	3	3	2	2	3	2	2	-	2	3	3	2
CO5	3	3	3	2	2	3	2	2	-	2	3	3	2

COURSE DESCRIPTORS

Title of the Course	MS WORD FOR COMMERCE (PRACTICAL)	Hours/Week	02
Course Code	AUSPCM25	Credits	02
Category	SKILL ENHANCEMENT COURSE - II	Year & Semester	I & II
Prerequisites	Higher secondary COMMERCE	Regulation	2024

Objectives of the course:

- To enable the students to know about the basic of MS Word & Text formatting
- To know the Layout & Design of the Document
- To impart knowledge about Tools of Document
- To gain knowledge about insert tables and charts
- To gain the knowledge about the prepare the projects.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction to Microsoft Word</p> <p>Overview of Microsoft Word interface - Creating a new document- Opening, saving, and closing documents – Understanding the Ribbon and Tabs - Customizing the Quick Access Toolbar.</p> <p>Basic Text Formatting</p> <p>Font formatting (size, style, color) - Paragraph formatting (alignment, indentation, spacing) - Bullets and numbering - Using styles for consistent formatting.</p>	CO1	K1 K2 K3
UNIT-II	<p>Document Layout and Design</p> <p>Page setup (margins, orientation, size) - Headers and footers - Page numbering - Columns and section breaks.</p> <p>Working with Tables</p> <p>Creating and formatting tables - Inserting and deleting rows and columns - Merging and splitting cells - Sorting and filtering data in tables.</p>	CO2	K1 K2 K3

UNIT-III	<p>Collaboration and Review Tools Track Changes and Comments - Sharing and collaborating on documents - Protecting documents with passwords.</p> <p>Advanced Formatting and Styles Advanced formatting options - Creating and modifying styles - Table of Contents and Index.</p>	CO3	K1 K2 K3
UNIT-IV	<p>Insert and Format Graphic Element Insert shapes – pictures – screen shots – text boxes – artistic effect – picture effect – backgrounds – smart art graphics.</p> <p>Design Advanced Documents Find and replace formatting styles – Advanced page setup layout options – link text boxes.</p>	CO4	K1 K2 K3
UNIT-V	Hands-on projects applying learned skill	CO5	K1 K2 K3

Recommended Reference Books:

1. Hart-Davis, G., Kettell, J. A., Simmons, C. (2003). Microsoft Office 2003: The Complete Reference. United Kingdom: McGraw-Hill/Osborne.
2. Lambert, J., Frye, C. (2018). Microsoft Office 2019 Step by Step. United States: Pearson Education.
3. Lambert, J., Cox, J. (2007). Microsoft Office Word 2007 Step by Step. United States: Microsoft Press.

NOTE: Latest Edition of Textbooks May be Used**Web Resources:**

1. Ms Word tutorial:<https://youtu.be/S-nHYzK-BVg>
2. <https://www.youtube.com/watch?v=2MCmnr2L50o>
3. https://www.youtube.com/watch?v=6zVFrdxD0Jk&list=PLLHRrAfrqTbP_WKQaz7pnzR6pkHr1lGRh&index=1
4. Materials :<https://support.microsoft.com/en-us/training>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Apply font formatting (size, style, color) to enhance text appearance.	K1, K2, K3
CO2	Set up page layout (margins, orientation, size) for documents.	K1, K2, K3
CO3	Explore advanced formatting options for enhanced document design.	K1, K2, K3
CO4	Insert and format shapes, pictures, and screenshots effectively.	K1, K2, K3
CO5	Create a fully formatted document incorporating text and graphics	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	-	-	2	2	-	-	2	2	-	2
CO2	3	3	2	-	-	2	2	-	-	2	2	-	2
CO3	3	3	2	-	-	2	2	-	-	2	2	-	2
CO4	3	3	2	-	-	2	2	-	-	2	2	-	2
CO5	3	3	2	-	-	2	2	-	-	2	2	-	2

COURSE DESCRIPTORS

Title of the Course	CORPORATE ACCOUNTING I	Hours/Week	05
Course Code	AUCCM 31	Credits	05
Category	CORE-V	Year & Semester	II & III
Prerequisites	Higher Secondary Commerce	Regulation	2024

Objectives of the course:

1. To understand about the issue of shares and pro-rata allotment.
2. To understand the Underwriting of Shares and Redemption of Preference Shares L
3. To know about Issue and Redemption of Debentures.
4. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
5. To examine the various methods of valuation of Goodwill and shares

UNITS	Contents	COs	Cognitive Levels
UNIT I	Issue of Shares & Reissue Issue of Shares – Premium - Discount - Forfeiture - Pro-rata allotment – Reissue.	CO1	K1, K2, K3
UNIT II	Underwriting of Shares/ Debentures Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. Redemption of Preference Shares Redemption of Preference Shares–Provisions of Companies Act, 2013 – Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount.	CO1 CO2	K1, K2, K3
UNIT III	Issue and Redemption of Debentures Debentures: Issue and Redemption – Meaning – Methods – In One lot– in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	CO1 CO2 CO3	K1, K2, K3
UNIT IV	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss.	CO4	K1, K2, K3

UNIT V	<p>Valuation of Goodwill Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method.</p> <p>Valuation of Shares Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.</p>	CO5	K1, K2, K3, K4 K5
---------------	---	-----	-----------------------------

Recommended Text Books

1. S. .P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2. R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3. Broman, Corporate Accounting, Taxmann, New Delhi.
4. Shukla, Grewal and Gupta- Advanced Accounts Vol I,S.Chand, New Delhi.
5. M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1. T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2. D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3. Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4. Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5. PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

Website and e-learning source

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf>
3. https://www.mca.gov.in/content/mca/global/en/acts_rules/ebooks/accountingstandards.html

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Prepare and account for various entries to be passed in case of issue of shares	K1, K2, K3,
CO2	Understand the Underwriting of shares and Redemption of preference shares.	K1, K2, K3
CO3	Have thorough knowledge about issue and redemption of Debentures.	K1, K2, K3,
CO4	Construct Financial Statements applying relevant accounting treatments	K1, K2, K3,
CO5	Compute the value of goodwill and shares under different methods and assess its applicability	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	1	1	-	2	2	2	-
CO2	3	2	3	3	2	2	1	1	-	2	2	2	-
CO3	3	2	3	3	2	2	1	1	-	2	-	2	-
CO4	3	2	3	3	2	2	1	1	-	1	2	2	2
CO5	3	2	3	3	2	2	1	1	-	1	2	2	2

COURSE DESCRIPTORS

Title of the Course	COMPANY LAW	Hours/Week	05
Course Code	AUCCM 32	Credits	05
Category	CORE - VI	Year & Semester	II & III
Prerequisites	Higher Secondary Commerce	Regulation	2024

Objectives of the course:

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company
3. To understand the requisites of meeting and resolution
4. To gain knowledge on the procedure to appoint and remove Directors
5. To familiarize with the various modes of winding up

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction to Company</p> <p>Introduction of Company Act 1956 and Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liability Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members & Control.</p>	CO1	K1, K2, K3
UNIT-II	<p>Essential Documents required for companies:</p> <p>Formation of a Company – Promoter – Incorporation Documents – E-filing – Memorandum of Association – Contents - Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds - Misstatements – Liability for Misstatements – Certificate of Commencement of Business.</p>	CO1 CO2	K1, K2, K3

UNIT III	Companies Meeting & Audit Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.	CO2, CO3	K1, K2, K3
UNIT IV	Management & Administration Company Management –Board of Directors – Qualification, Appointment, Powers, Duties, Liabilities, Remuneration & Removal of Directors. National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	CO4	K1, K2, K3
UNIT- V	Winding up of Company Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	CO5	K1, K2, K3

Recommended Text Books

1. N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2. R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3. M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4. Shusma Aurora, Business Law, Taxmann, New Delhi
5. M.C.Kuchal, Business Law, VikasPublication, Noida

Reference Books

- 1.Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
- 2.M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
- 3.KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
- 4.S.D.Geet, Business Law Nirali Prakashan Publication, Pune
- 5.PreethiAgarwal, Business Law, CA foundation study material

Website and e-learning source

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companiesact/companies-act 2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the classification of companies under the act	K1, K2, K3
CO2	Examine the contents of the Memorandum of Association & Articles of Association	K1, K2, K3
CO3	Know the qualification and disqualification of Auditors	K1, K2, K3
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	K1,K2,K3,
CO5	Analyse the modes of winding up	K1,K2,K3,

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	1	1	1	2	-	2	2
CO2	3	2	3	3	2	2	1	1	1	2	2	2	1
CO3	3	2	3	3	2	2	1	1	1	2	3	3	3
CO4	3	2	3	3	2	2	1	1	1	2	3	3	3
CO5	3	2	3	3	2	2	1	1	1	2	3	3	1

COURSE DESCRIPTORS

Title of the Course	BUSINESS LEGISLATION	Hours/Week	03
Course Code	AUECM 33A	Credits	03
Category	ELECTIVE -III	Year & Semester	II & III
Prerequisites	Higher Secondary in Commerce	Regulation	2024

Objectives of the course:

1. To impart knowledge on the Factories Act, 1948
2. To provide insights on the Foreign Exchange Management Act, 1999
3. To inculcate knowledge about the Prevention of Money Laundering Act, 2002
4. To enable the students to learn about the Competition Act 2002
5. To familiarise the students about the existence of Intellectual Property Rights

UNITS	Contents	COs	Cognitive Levels
UNIT I	<p>Factories Act 1948</p> <p>Definitions - Objects –Scope – Approval – Licensing – Registration of Factories – Notice by Occupier – General Duties of Occupier and Manufacturer – Measures to be Taken by Factories for Health, Safety and Welfare of Workers – Measures – Special Provisions Relating to Hazardous Processes – Working Hours of Adults – Additional Provisions Regulating Employment of Women in a Factory – Employment of Young Person and Children – Annual Leave with Wages – Penalties and Procedures.</p>	CO1	K1, K2, K3
UNIT II	<p>Foreign Exchange Management Act, 1999</p> <p>Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.</p>	CO2	K1, K2, K3

UNIT III	<p>Prevention of Money Laundering Act, 2002</p> <p>Definitions – Punishment for the Offence of Money Laundering - Obligations of Banking Companies - Financial Institutions and Intermediaries or a Person Carrying on a Designated Business or Profession - Adjudication Authorities & Procedures.</p>	CO3	K1, K2, K3
UNIT IV	<p>Competition Act, 2002</p> <p>Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.</p>	CO4	K1, K2, K3
UNIT-V	<p>Intellectual Property Rights</p> <p>Intellectual property rights (IPR) – An Introduction – Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design.</p>	CO5	K1, K2, K3

Recommended Text Books

1. Akhilleswar Pathak, Legal aspects of business, McGraw Hill Education, Noida
2. R.S.N. Pillai & Bagavathi, Legal aspects of business, S.Chand, New Delhi
3. Rashmi Aggarwal, Rajinder Kaur, Legal aspects of business, Pearson Education Limited, New Delhi
4. P.K. Padhi, Legal aspects of business, PHI Learning, New Delhi

Reference Books

1. Ravinder Kumar, Legal aspects of business, Cengage Learning, Noida
2. Shawn Kopel, Guide to business law, Oxford University Press, England
3. M.C. Kuchhal, Vivek Kuchhal, Business Law, S Chand Publishers, New Delhi
4. C.L. Bansal. Business law, Taxmann, New Delhi

Website and e-learning source

1. https://labour.gov.in/sites/default/files/Factories_Act_1948.pdf
2. https://legislative.gov.in/sites/default/files/A1999-42_0.pdf
3. <https://stfrancislaw.com/blog/intellectual-property-rights/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Acquire knowledge on Factories Act, 1948	K1, K2, K3
CO2	Analyse the role of Foreign Exchange Management Act, 1999	K1, K2, K3
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	K1, K2, K3
CO4	Evaluate the importance of Competition Act, 2002	K1, K2, K3
CO5	Gain knowledge on Intelligence Property Rights	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	1	2	2	1	2	1	-	-	1	-	2	1
CO2	3	2	1	2	2	2	2	-	-	2	2	2	1
CO3	3	1	2	2	2	1	1	-	-	1	2	2	1
CO4	3	2	3	2	2	2	1	-	-	-	2	2	2
CO5	3	2	2	2	1	2	2	-	-	-	-	2	1

COURSE DESCRIPTORS

Title of the Course	BUSINESS MATHEMATICS & STATISTICS	Hours/Week	03
Course Code	AUECM33B	Credits	03
Category	ELECTIVE III	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To Improve Knowledge on the basics of set Theory
2. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
3. To familiarize with the measures of central tendency
4. To conceptualize with correlation co-efficient
5. To gain knowledge on time series analysis

UNITS	Contents	COs	Cognitive Levels
UNIT I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.	CO1	K1, K2, K3, K4
UNIT II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.	CO2	K1, K2, K3
UNIT III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co efficient.	CO3	K1, K2, K3, K4
UNIT IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.	CO4	K3, K4, K5

UNIT V	Time Series Analysis and Index Numbers	CO5	K3, K4, K5, K6
	Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index Wholesale Index – Cost of Living Index.		

Recommended Text Books

1. Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2. Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3. A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune
4. Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5. P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai

Reference Books

- 1.J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
- 2.Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3. Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
- 4.Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5. R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi

Website and e-learning source

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the basics of Set Theory	K1, K2, K3,K4,K5
CO2	Familiarize with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K1, K2, K3,K4,K5
CO3	Determine the various measures of central tendency	K1, K2, K3,K4,K5
CO4	Calculate the correlation and regression co-efficient.	K1, K2, K3,K4,K5
CO5	Assess problems on time series analysis	K1, K2, K3,K4,K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	1	1	-	-	-	-	2	-
CO2	3	2	3	3	3	2	2	-	1	1	-	2	-
CO3	3	1	3	3	3	1	2	-	-	-	-	2	-
CO4	3	2	3	3	3	1	1	-	-	1	-	2	-
CO5	3	1	3	3	3	1	1	-	-	1	-	2	-

COURSE DESCRIPTORS

Title of the Course	E- COMMERCE	Hours/Week	03
Course Code	AUECM33C	Credits	03
Category	ELECTIVE III	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To know the goals of electronic commerce
2. To understand the various Business models in emerging E-commerce areas
3. To have an insight on the internet marketing technologies
4. To understand the benefits and implementation of EDI
5. To understand the Digital Economy of E-commerce

UNITS	Contents	COs	Cognitive Levels
UNIT I	Introduction to E-Commerce Define E – Commerce - Main Activities of Electronic Commerce - Benefits of E-Commerce - Broad Goals of Electronic Commerce - Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce.	CO1	K1, K2, K3
UNIT II	E-Commerce Business Models & Consumer Oriented E Commerce E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E - Commerce Areas – E - Retailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	CO1 CO2	K1, K2, K3
UNIT III	E-Commerce Marketing Concepts The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.	CO1 CO2, CO3	K1, K2, K3, K4
UNIT IV	Electronic Data Interchange & Security Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System.	CO1 CO2, CO3 CO4	K3, K4, K5

UNIT V	Digital Economy in E-Commerce	CO1	
	Digital Economy - Threats in Computer Systems: Virus, Cyber Crime	CO2,	K3, K4, K5, K6
	Network Security: Encryption, Protecting Web Server with a Firewall,	CO3,	
	Firewall and the Security Policy, Network Firewalls and Application	CO4	
	Firewalls, Proxy Server. Issues in E Commerce Understanding Ethics,	CO5	
Social and Political Issues in E Commerce			

Recommended Text Books

1. Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2. S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3. David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4. Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw- Hill, Noida
5. W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

Reference Books

1. Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2. Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3. Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4. Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5. J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London

Website and e-learning source

1. <https://www.investopedia.com/terms/e/ecommerce.asp>
2. <https://www.webfx.com/industries/retail-ecommerce/ecommerce/basiccommerce-marketing-concepts/>
3. <https://techbullion.com/the-importance-of-ethics-in-ecommerce/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the role and features of world wide web	K1, K2, K3
CO2	Understand the Benefits and model of e-tailing	K1, K2, K3
CO3	Use the web enabled services	K1, K2, K3
CO4	Understand the Electronic Data Interchange and payments	K1, K2, K3
CO5	Know about the Digital Economy and Ethics	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	1	2	2	2	2	-	2	3	3	3
CO2	3	2	2	2	2	3	3	3	1	2	3	3	3
CO3	3	2	2	2	1	2	2	3	1	2	3	3	3
CO4	3	2	2	2	2	2	2	3	1	2	3	3	3
CO5	3	2	2	2	2	2	2	2	1	2	3	3	3

COURSE DESCRIPTORS

Title of the Course	ACCOUNTING USING FOR EXCEL	Hours/Week	01
Course Code	AUSPCM34	Credits	01
Category	SKILL ENHANCEMENT COURSE	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To Learn about accounting interest rates and functions.
2. To Learn about the financial function on Excel Programme for Accounting.

UNITS	Contents	COs	Cognitive Levels
UNIT I	<p>Using Financial Functions (Part 1) ACCRINT function</p> <p>Returns the accrued interest for a security that pays periodic interest ACCRINTM function - Returns the accrued interest for a security that pays interest at maturity AMORDEGRC function - Returns the depreciation for each accounting period by using a depreciation coefficient AMORLINC function - Returns the depreciation for each accounting period COUPDAYBS function - Returns the number of days from the beginning of the coupon period to the settlement date COUPDAYS function - Returns the number of days in the coupon period that contains the settlement date COUPDAYSNC function - Returns the number of days from the settlement date to the next coupon date COUPNCD function - Returns the next coupon date after the settlement date COUPNUM function - Returns the number of coupons payable between the settlement date and maturity date COUPPCD function - Returns the previous coupon date before the settlement date CUMIPMT function - Returns the cumulative interest paid between two periods CUMPRINC function - Returns the cumulative principal paid on a loan between two periods</p>	CO1	K1, K2, K3, K4, K5

<p style="text-align: center;">UNIT II</p>	<p>Using Financial Functions (Part 2) DB function Returns the depreciation of an asset for a specified period by using the fixed-declining balance method DDB function - Returns the depreciation of an asset for a specified period by using the double-declining balance method or some other method that you specify DISC function - Returns the discount rate for a security DOLLARDE function - Converts a dollar price, expressed as a fraction, into a dollar price, expressed as a decimal number DOLLARFR function - Converts a dollar price, expressed as a decimal number, into a dollar price, expressed as a fraction DURATION function - Returns the annual duration of a security with periodic interest payments EFFECT function - Returns the effective annual interest rate FV function - Returns the future value of an investment FVSCHEDULE function - Returns the future value of an initial principal after applying a series of compound interest rates</p>	<p>CO2</p>	<p>K1, K2, K3, K4, K5</p>
<p style="text-align: center;">UNIT III</p>	<p>Using Financial Functions (Part 3) INTRATE function Returns the interest rate for a fully invested security IPMT function - Returns the interest payment for an investment for a given period IRR function - Returns the internal rate of return for a series of cash flows ISPMT function - Calculates the interest paid during a specific period of an investment MDURATION function - Returns the Macauley modified duration for a security with an assumed par value of \$100 MIRR function - Returns the internal rate of return where positive and negative cash flows are financed at different rates NOMINAL function - Returns the annual nominal interest rate NPER function - Returns the number of periods for an investment NPV function - Returns the net present value of an investment based on a series of periodic cash flows and a discount rate ODDFPRICE function - Returns the price per \$100 face value of a security with an odd first period ODDFYIELD function - Returns the yield of a security with an odd first period ODDLPRICE function - Returns the price per \$100 face value of a security with an odd last period ODDLYIELD function - Returns the yield of a security with an odd last period</p>	<p>CO2, CO3</p>	<p>K1, K2, K3, K4, K5</p>
<p style="text-align: center;">UNIT IV</p>	<p>Using Financial Functions (Part 4) PDURATION function (Excel 2013) Returns the number of periods required by an investment to reach a specified value PMT function - Returns the periodic payment for an annuity PPMT function - Returns the payment on the principal for an investment for a given period PRICE function - Returns the price per \$100 face value of a security that pays periodic interest PRICEDISC function - Returns the price per \$100 face value of a discounted security PRICEMAT function - Returns the price per \$100 face value of a security that pays interest at maturity PV function - Returns the present value of an investment RATE function - Returns the interest rate per period of an annuity RECEIVED function - Returns the amount received at maturity for a fully invested security RRI function (Excel 2013) - Returns an equivalent interest rate for the growth of an investment</p>	<p>CO4</p>	<p>K1, K2, K3, K4, K5</p>

UNIT-V	<p>Using Financial Functions (Part 5) SLN function Returns the straight-line depreciation of an asset for one period SYD function - Returns the sum-of-years' digits depreciation of an asset for a specified period TBILLEQ function - Returns the bond-equivalent yield for a Treasury bill TBILLPRICE function - Returns the price per \$100 face value for a Treasury bill TBILLYIELD function - Returns the yield for a Treasury bill VDB function - Returns the depreciation of an asset for a specified or partial period by using a declining balance method XIRR function - Returns the internal rate of return for a schedule of cash flows that is not necessarily periodic XNPV function - Returns the net present value for a schedule of cash flows that is not necessarily periodic YIELD function - Returns the yield on a security that pays periodic interest YIELDDISC function - Returns the annual yield for a discounted security; for example, a Treasury bill YIELDMAT function - Returns the annual yield of a security that pays interest at maturity</p>	CO5	K1, K2, K3, K4, K5
---------------	--	-----	--------------------

Recommended Text Books

1. Conrad Carlberg(2011), "Excel for Accountants", Second Edition, CPA911 PUBLISHING.
2. George J. Wright(2023),"EXCEL 2023: The Beginners Guide to Master".
3. L. Murphy Smith, Lawrence C. Smith, and Katherine T. Smith. 2002. "Microsoft Excel for Accounting: Managerial and Cost (1st. ed.)". Prentice Hall Professional Technical Reference.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand about the Accounting rate of interest.	K1, K2, K3, K4, K5
CO2	Analyze about the return on depreciation.	K1, K2, K3, K4, K5
CO3	Excute the INTRATE function of Excel	K1, K2, K3, K4, K5
CO4	Enumerate the Returns the payment.	K1, K2, K3, K4, K5
CO5	Evaluate the straight-line depreciation of an asset	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	2	2	1	-	-	2	3	3
CO2	3	3	3	2	3	2	2	1	-	-	2	3	3
CO3	3	3	3	2	3	2	2	1	-	-	2	3	3
CO4	3	3	3	2	3	2	2	1	-	-	2	3	3
CO5	3	3	3	2	3	2	2	1	-	-	2	3	3

COURSE DESCRIPTORS

Title of the Course	EVERYDAY BANKING	Hours/Week	02
Course Code	AUSCM35	Credits	02
Category	SKILL ENHANCEMENT COURSE	Year & Semester	II & III
Prerequisites	HIGHER SECONDARY IN COMMERCE	Regulation	2024

Objectives of the course:

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

UNITS	Contents	COs	Cognitive Levels
UNIT I	Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft	CO1	K1, K2, K3, K4
UNIT II	Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.	CO2	K1, K2, K3

UNIT III	On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments	CO2, CO3	K1, K2, K3, K4
UNIT IV	Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles	CO4	K3, K4, K5

UNIT-V	Process at Bank Branch-ATM- User ID MPIN- change of MPIN – IMPS (Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money) - NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications - Tracking Spending habits – Cash back- Safe banking methods.	CO5	K3, K4, K5, K6
---------------	---	-----	-------------------

Recommended Text Books

1. B. Santhanam- Banking & Financial systems, Margham Publications

Reference Books

1. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications

2. Parameswaran- Indian Banking, S. Chand & Co.

Website and e-learning source

- https://en.wikipedia.org/wiki/Online_banking
- <https://www.sbi.co.in/portal/web/services/internet-banking>
- <https://www.hdfcbank.com/assets/popuppages/netbanking.htm>
- <https://www.investopedia.com/terms/m/mobile-banking.asp>
- www.scotiabank.com/mobile/ca/en/0,,5181,00.html

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Exhibit the skill to perform basic banking operations and distinguish between basic documents	K1, K2, K3, K4
CO2	Understand filling up of applications and transfer of funds	K1, K2, K3
CO3	Execute Online Banking	K1, K2, K3, K4
CO4	Perform Mobile banking and related transactions	K3, K4, K5
CO5	Understand mobile payment system by using various modes	K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
C01	3	2	-	-	1	2	2	2	2	2	2	2	2
C02	3	3	3	3	2	2	2	2	-	2	2	2	2
C03	3	3	3	3	2	2	2	2	-	2	2	2	2
C04	3	2	2	2	2	2	2	-	2	-	2	2	2
C05	3	2	2	2	2	-	2	-	-	-	2	2	2

COURSE DESCRIPTORS

Title of the Course	CORPORATE ACCOUNTING II	Total Hours	06
Course Code	AUCCM41	Credits	05
Category	Core – VII	Year & Semester	II & IV
Prerequisites	Higher Secondary	Regulation	2024

Objectives of the Course:

1. To know the types of Amalgamation, Internal and external Reconstruction
2. To know Final statements of banking companies
3. To understand the accounting treatment of Insurance company accounts
4. To understand the procedure for preparation of consolidated Balance sheet
5. To have an insight on modes of winding up of a company

UNITS	Contents	COs	Cognitive Levels
UNIT - I	Amalgamation, Absorption and Internal Reconstruction Amalgamation-Meaning-Purchase consideration - Lump Sum Method, Net Assets Method, Net Payment Method, Intrinsic Method, Absorption-Internal Reconstruction.	CO1	K1, K2
UNIT-II	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	CO2	K1, K2, K3, K4, K5
UNIT-III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies (Fire and Marine) - New Format.	CO3	K1, K2, K3, K4, K5

UNIT-IV	<p>Consolidated Financial Statements</p> <p>Introduction - Holding & Subsidiary Company - Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter - Company Holdings).</p>	CO4	K1, K2, K3, K4
UNIT-V	<p>Liquidation of Companies</p> <p>Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.</p>	CO5	K1, K2, K3, K4, K5

Recommended Text Books

1. S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2. Dr. K. S Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3. R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4. M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.
5. T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai.

Reference Books

1. B. Raman, Corporate Accounting, Taxmann, New Delhi
2. M. C. Shukla, Advanced Accounting, S. Chand, New Delhi
3. Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4. Anil Kumar, Rajesh Kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5. Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai

Website and e-learning source

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	K1, K2
CO2	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	K1, K2, K3, K4, K5
CO3	Prepare final accounts of Insurance companies in the prescribed format	K1, K2, K3, K4, K5
CO4	Give the consolidated accounts of holding companies	K1, K2, K3, K4
CO5	Preparation of liquidator's final statement of account	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	2	1	1	2	2	2	3	3
CO2	3	2	2	3	3	3	2	1	2	2	1	2	3
CO3	3	2	3	3	3	3	2	1	2	2	1	2	3
CO4	3	2	3	3	3	3	2	1	2	2	2	3	3
CO5	3	1	3	3	3	2	2	1	3	2	2	3	3

COURSE DESCRIPTORS

Title of the Course	PRINCIPLES OF MARKETING	Total Hours	05
Course Code	AUCCM42	Credits	05
Category	CORE – VIII	Year & Semester	II & IV
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To know the Concept and functions of marketing
2. To understand the importance of market segmentation
3. To examine the stages of new product development
4. To gain knowledge on the various advertising medias
5. To analyze the global market environment

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Marketing: Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets-Niche Marketing	CO1	K1, K2
UNIT- II	Market Segmentation: Meaning and definition-Benefits–Criteria for segmentation–Types of segmentation–Geographic–Demographic–Psychographic–Behavioural–Targeting, Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process -Post purchase Behaviour.	CO2	K1, K2, K3
UNIT-III	Product & Price Marketing Mix—an overview of 4P’s of Marketing Mix– Product–Introduction to Stages of New Product Development–Product Life Cycle—Pricing–Policies-Objectives–Factors Influencing Pricing– Kinds of Pricing.	CO3	K1, K2, K3

UNIT-IV	<p>Promotions and Distributions:</p> <p>Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller-Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.</p>	CO4	K1, K2, K3, K4
UNIT-V	<p>Competitive Analysis and Strategies:</p> <p>Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of Digital Marketing - E–Marketing & M–Marketing–E-Tailing–CRM–Market Research–MIS and Marketing Regulation.</p>	CO5	K1, K2

Recommended Text Books:

1. Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi
2. Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3. Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai
4. Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5. Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi

Reference Books:

1. Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3. Assael, H. Consumer Behaviour and Marketing Action, USA:PWS-Kent
4. Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5. Baker M, Marketing Management and Strategy, Macmillan Business, Bloombury Publishing, India

Website and e-learning source:

1. <https://www.aha.io/roadmapping/guide/marketing/introduction>
2. <https://www.investopedia.com/terms/m/marketsegmentation.asp>
3. <https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understanding the role and importance of marketing	K1, K2
CO2	Apply the 4p's of marketing in their venture	K1, K2, K3
CO3	Identify the factors determining pricing	K1, K2, K3
CO4	Utilize the different Channels of distribution of industrial goods	K1, K2, K3, K4
CO5	Understand the concept of E-marketing and E-Tailing	K1, K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	1	2	2	3	2	3	3
CO2	3	3	2	3	3	3	2	2	2	2	2	3	3
CO3	3	2	3	3	3	3	2	1	2	2	1	3	3
CO4	3	2	2	3	3	3	3	3	2	2	2	3	3
CO5	3	3	3	2	2	3	2	3	2	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	FINANCIAL SERVICES	Total Hours	03
Course Code	AUECM43A	Credits	03
Category	ELECTIVE - IV	Year & Semester	II & IV
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To impart knowledge on the role and function of the Indian financial system.
2. To enrich their knowledge on key areas relating to management of financial products and services
3. To familiarize students about Venture Capital, Leasing.
4. To make them understand the Credit Rating system.
5. To provide insights into mutual funds and the operation of NSDL and CSDL.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Financial System Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges- Listing -Listing Formalities.	CO1	K1, K2
UNIT-II	Introduction to Financial Services Concept, Nature, and Scope of Financial Services – Regulatory Frame Work of Financial Services – Merchant Banking – Meaning-Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.	CO2	K1, K2

UNIT-III	<p>Venture Capital and Leasing</p> <p>Venture Capital – Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – Types of Leases – Evaluation of Leasing Option Vs. Borrowing.</p>	CO3	K1, K2, K3
UNIT-IV	<p>Credit Rating</p> <p>Credit Rating – Meaning, Functions – Debt Rating System of Credit Rating Information Services of India Limited (CRISIL), Indian Credit Rating Agency (ICRA) and Credit Analysis and Research Limited (CARE). Factoring, Forfaiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context.</p>	CO4	K1, K2, K3
UNIT-V	<p>Mutual Funds</p> <p>Mutual Funds – Concept and Objectives, Functions and Portfolio Classification, Organization and Management – De-mat Services- Need and Operations- Role of National Securities Depository Limited (NSDL) and Central Depository Services Limited (CSDL)</p>	CO5	K1, K2

Recommended Text Books

1. Gurusamy.S, Financial Services, Tata McGraw Hill, Noida.
2. C. Rama Gopal, Financial Services, Vikas Publishing House, Noida.
3. M. Y. Khan, Financial Services, Tata McGraw Hill, Noida.
- 4 E. Dharmaraj, Financial Services, S. Chand, New Delhi.

Reference Books

- 1 Mike Heffner, Business process management in Financial Services, F.W. Olin Graduate school of Business, United States.
- 2 Perry Stinson, Bank management and Financial Services,Clanrye International, USA.
- 3 E. Gordon and K. Natarajan, Financial Market and Services, Himalaya Publishing House, Mumbai.
- 4 B. Santhanam, Financial Services, Margham Publications, Chennai.

Website and e-learning source

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

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the role and function of the financial system	K1, K2
CO2	Understand the practical knowledge financial products and services.	K1, K2
CO3	Discuss the concepts of venture capital and Leasing.	K1, K2, K3
CO4	Explain the importance of credit rating system.	K1, K2, K3
CO5	Understand various types of Mutual funds schemes and the roles of NSDL and CSDL.	K1, K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	1	2	2	3	2	3	3
CO2	3	2	3	3	3	3	2	2	2	3	2	3	3
CO3	3	2	3	3	3	3	2	2	3	3	2	3	3
CO4	3	2	3	3	2	3	2	1	3	3	2	3	3
CO5	3	2	2	3	2	3	2	2	3	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	CONSUMERISM & CONSUMER PROTECTION	Total Hours	03
Course Code	AUECM43B	Credits	03
Category	Elective-IV	Year & Semester	II & IV
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To understand the nature of consumers and consumerism
2. To know how consumers are exploited
3. To be familiar with consumer rights and duties
4. To learn about Consumer Protection Act
5. To gain insights into consumerism in India.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Consumerism Meaning of Consumer and Customer - Consumer Movements – Historical Perspectives-Concept of Consumerism –Need and Importance.	CO1	K1
UNIT-II	Consumer Exploitation Meaning and Causes of Consumer Exploitation- Forms of Consumer - Exploitation – Underweight Measures, High Prices, Substandard Quality, Poor or Inadequate After Sales Services- Challenges of Consumer Exploitation.	CO2	K1, K2, K3
UNIT-III	Consumer Rights and Duties Consumer Rights – John F Kennedy’s Consumer Bill of Rights. Types of Consumer Rights – Right to Safety, Right to Information (RTI), Right to Redressal, Right to Consumer Education -Duties of Consumers.	CO3	K1, K2, K3, K4

UNIT-IV	Consumerism in India Reasons for the Growth of Consumerism in India - Recent Trends in Consumerism - Problems Faced by Consumers in India.	CO4	K4, K5, K6
UNIT-V	Consumer Protection Act 2019 Consumer Protection Council – Central, State, Districts Consumer Protection Councils- Consumer Dispute Redressal Mechanism.	CO5	K1, K2

Recommended Text Books:

1. Premavathy and Mohini Sethi, Consumerism – Strategies and Tactics, CBS Publication
2. Prof Kavita Sharma, Dr Swati Aggarwal, Principles of Marketing Book, Taxmann
3. Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
4. Assael, H, Consumer Behaviour and Marketing Action, PWS-Kent, USA

Reference Books:

- 1 Hoyer, W. D. and MacInnis, D.J., Consumer Behaviour, Houghton Mifflin Company, USA
- 2 Y.V. Rao, Consumer Protection Act, 1986, Asia Law House, Hyderabad
- 3 G B. Reddy and Baglekar Akash Kumar, Consumer Protection Act, Eastern Book Company, Bengaluru

Website and e-learning source

- 1 <https://lawcorner.in/forms-of-consumer-exploitation/>
2. [https://consumeraffairs.nic.in/en/organisation-and-units/division/consumerprotection unit/consumer-rights/](https://consumeraffairs.nic.in/en/organisation-and-units/division/consumerprotection%20unit/consumer-rights/)
- 3 http://www.chdsla.gov.in/right_menu/act/pdf/consumer.pdf

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Remember aspects in consumerism	K1
CO2	Identify the reasons for consumer exploitation	K1, K2, K3
CO3	Describe the rights and duties of a consumer	K1, K2, K3, K4
CO4	Create an environment which protects the consumers in India	K4, K5, K6
CO5	Understand the consumer protection Act 2019.	K1, K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
C01	3	2	2	2	1	1	1	2	3	3	3	1	2
C02	3	2	3	3	2	2	2	2	3	3	3	2	3
C03	3	3	3	3	2	2	2	3	3	3	3	2	3
C04	3	3	3	3	3	2	3	3	3	3	3	3	3
C05	3	2	3	3	3	2	2	3	3	3	3	3	3

COURSE DESCRIPTORS

Title of the Course	OPERATION RESEARCH	Total Hours	03
Course Code	AUECM43C	Credits	03
Category	Elective-IV	Year & Semester	II & IV
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To introduce the students to operations research and linear programming.
2. To impart knowledge about transportation and assignment problems.
3. To get acquainted with game theory and simulation.
4. To develop abilities to analyse the problems in Sequencing and Replacement of machines.
5. To acquire knowledge on network analysis.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction to Operations research and Linear Programming Problem</p> <p>Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method.</p>	CO1	K1, K2, K3, K4
UNIT-II	<p>Transportation and Assignment problem</p> <p>Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Assignment problem</p>	CO2	K1, K2, K3, K4

UNIT-III	<p>Game Theory and Simulation</p> <p>Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-mini criterion - Dominance property - Graphical method - Simulation</p>	CO3	K1, K2, K3
UNIT-IV	<p>Sequencing and Replacement</p> <p>Sequencing Problem – No of Jobs done through two machines and Three machines – Replacement of Items whose efficiency deteriorates with time (Simple Problems).</p>	CO4	K1, K2
UNIT-V	<p>Network Analysis</p> <p>Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM.</p>	CO5	K1, K2

Recommended Text Books:

- 1 C.R.Kothari, “Quantitative Techniques”, Vikas Publications, Noida
- 2 V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi
- 3 Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai
- 4 M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi
- 5 S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited

Reference Books:

- 1 S Kalavathy, Operations Research, Vikas Publications, Noida
- 2 S.P. Gupta, “Statistical Methods”, S.Chand& Sons Publisher, New Delhi. 2019
- 3 Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai
- 4 ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021
- 5 P.R.Vittal - Operation Research, Margham Publications, Chennai

Website and e-learning source:

- 1 www.orsi.in
- 2 www.learnaboutor.co.uk
- 3 www.theorsociety.com

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Frame a linear programming problem for quantitative decisions in business planning.	K1, K2, K3, K4
CO2	Optimise economic factors by applying transportation and assignment problems.	K1, K2, K3, K4
CO3	Apply the concept of game theory and simulation for optimal decision making.	K1, K2, K3
CO4	Understand the concept of Sequencing and Replacement. business projects.	K1, K2
CO5	Understand the concept of Network analysis	K1, K2

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	1	1	1	3	2	3	3
CO2	3	2	3	3	3	2	2	1	1	3	2	3	3
CO3	3	2	3	3	3	2	2	1	1	3	2	3	3
CO4	3	2	3	3	3	2	2	1	1	3	2	3	3
CO5	3	2	3	3	3	2	2	1	1	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	DRAFTING BUSINESS CORRESPONDENCE	Total Hours	02
Course Code	AUSCM44	Credits	02
Category	Skill Enhancement	Year & Semester	II & IV
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To understand the purpose, types, and process of effective business communication in a professional environment.
2. To gain the ability to structure, format, and draft professional business letters with appropriate appearance
3. To develop skills in drafting various types of business correspondence for different business situations and transactions.
4. To learn how to write job applications and create professional CVs tailored to specific job opportunities.
5. To apply digital communication tools for professional use including emails, video meetings, and online job registrations

UNITS	Contents	COs	Cognitive Levels
UNIT-I	BUSINESS COMMUNICATION Meaning and Objectives of Business Communication - Types of Communication- Communication Process.	CO1	K1, K2
UNIT-II	BUSINESS LETTER Business letters – Appearance-Structure and layout of a letter – Qualities of a good business letter.	CO2	K1, K2
UNIT-III	TYPES OF BUSINESS LETTER Business enquiries - Offer and Quotations - Orders - Execution of orders - Cancellation of orders - Letters of Complaints - Sales letters, Circular letters.	CO3	K1, K2, K3

UNIT-IV	JOB APPLICATION Letters of Application – Essential Qualities – Letters of Application with CV– Content of Application, Content of Bio-Data- Online CV.	CO4	K1, K2
UNIT-V	PRACTICAL Preparing and Sending of E-Mail, Creation of Google meet, Registration in Job Portals-Preparation of CV through apps.	CO5	K4, K5, K6

Recommended Text Books

1. Rajendra Pal & J. S. Korlahalli, Essentials of Business Communication -Sultan Chand & Sons- New Delhi.
2. Gupta and Jain, Business Communication, Sahityabhavan Publication, New Delhi.
3. K. P. Singha, Business Communication, Taxmann, New Delhi.
4. R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5. Dr. N. Premavathy, Business Communication (in Tamil), Sri Vishnu Publications, Chennai.

Reference Books

1. V. K. Jain and Om Prakash, Business communication, S. Chand, New Delhi.
2. Rithika Motwani, Business communication, Taxmann, New Delhi.
3. Shirley Taylor, Communication for Business- Pearson Publications- New Delhi.
4. Bovee, Thill, Schatzman, Business Communication Today- Pearson Education, Private Ltd- New Delhi.
5. K. Sundar, Business Communication, Vijay Nicole Publications, Chennai

Website and e-learning source:

1. <https://accountingseekho.com/>
2. <https://www.testpreptraining.com/business-communications-practice-examquestions>
3. <https://bachelors.online.nmims.edu/degree-programs>
4. <https://www.slideshare.net/importerss/business-letter-15660548>
5. <https://www.slideshare.net/slideshow/writing-a-job-application-letter/91294803>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Understand the basic concepts of communication	K1, K2
CO2	Understand the Appearance Structure and layout of a letter	K1, K2
CO3	Discuss the different types of Business Letters	K1, K2, K3
CO4	Understand the concept of job application	K1, K2
CO5	Create e-mail, registering in job portals.	K4, K5, K6

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	2	1	2	1	1	1	3	2	2	3
CO2	3	3	2	2	1	2	2	1	1	3	2	2	3
CO3	3	3	2	2	1	2	2	1	1	3	2	2	3
CO4	3	3	2	2	2	3	2	1	1	3	2	3	3
CO5	3	3	2	2	2	3	2	1	1	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	Power Point Presentation	Total Hours	02
Course Code	AUSPCM45	Credits	02
Category	Skill Enhancement	Year & Semester	II & IV
Prerequisites	BASIC COMPUTER KNOWLEDGE	Regulation	2024

Objectives of the course:

1. To understand basic PowerPoint structure and interface.
2. To enhance slides visually with picture effects.
3. To create SmartArt to represent ideas visually.
4. To integrate Excel charts into PowerPoint.
5. To proof and finalize professional presentations.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Unit – I: Creating and Managing Presentations: - Creating a New Presentation - Choosing & Changing Templates/Themes – Adding Slides - Typing Content - Slide Layouts – Choosing - Changing - Adding Text (Bulleted & Numbered Lists) - Outline View – Adding, Editing Text, and Keystrokes.	CO1	K1, K2, K3
UNIT-II	Unit – II Working with Pictures and Graphics: Inserting & Placing Pictures• Cropping, Sizing, Adjusting Photos• Fixing Distorted Images• Crop to Shape - Introduction to Canva Interface and Features – Designing Presentation Slides in Canva - Custom Templates, Fonts, and Visuals - Exporting Canva Designs to PowerPoint / PDF - Integrating Canva Graphics into PowerPoint.	CO2	K1, K2, K3

UNIT-III	<p>Unit – III SmartArt, Shapes, and Tables:</p> <p>Creating & Editing SmartArt - Layouts, Styles, & Converting Text to SmartArt - Adding Shapes, Styling, and Adding Text - Resizing, Moving, Rotating Shapes – Connector Lines and Text Boxes - Creating Tables - Typing Data - Designing Tables – Layout, Sizing, Alignment, Merging Cells.</p>	CO3	K1, K2, K3, K4
UNIT-IV	<p>Unit – IV Charts and Transitions</p> <p>Copying & Pasting Charts from Excel - Importing & Updating Linked Charts - Adding Slide Transitions - Transition Effect Options & Duration Settings.</p>	CO4	K1, K2, K3, K4
UNIT-V	<p>Unit – V Proofing, Presentation Delivery & Presenter Tools</p> <p>Spell Check P& roofing Tools - Slide Sorter View - Starting & Stopping Slide Shows - Navigating During Presentation - Presenter Notes & Presenter View - Presenting in Microsoft Teams (PowerPoint Live) - Presenter Notes in Zoom</p>	CO5	K1, K2, K3, K4

Recommended Text Books

1. Palani Murugappan, Blends PowerPoint tool usage with presentation delivery tips.
2. Vijay Kumar Yadav, Up-to-date (2021) version of PowerPoint: design, pictures, charts, tables, print & present.
3. O’Reilly, Advanced tools for creating engaging and impactful presentations.
4. Dinesh Maidasani, Basic PowerPoint version 2007; simpler, but useful for foundational skills, Publisher: Laxmi Publications.
5. Swinford, Step-by-step workbook for PowerPoint 2016. Publisher: Pearson Education.

Reference Books

1. Vijay Kumar Yadav, Up-to-date (2021) version of PowerPoint: design, pictures, charts, tables, print & present.
2. O’Reilly, Advanced tools for creating engaging and impactful presentations.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Organize and edit content effectively using Outline View.	K1, K2, K3
CO2	Align, group and manage layered graphical objects.	K1, K2, K3
CO3	Apply professional design and layout techniques.	K1, K2, K3, K4
CO4	Apply transitions for a smooth presentation flow.	K1, K2, K3, K4
CO5	Utilize Presenter tools in Teams and Zoom effectively.	K1, K2, K3, K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	3	2	2	2	3	2	1	1	3	2	2	3
CO2	3	2	3	3	2	3	2	1	1	3	1	2	3
CO3	3	3	3	3	2	3	2	1	1	3	2	3	3
CO4	2	3	2	2	3	3	2	1	1	3	2	3	3
CO5	2	3	2	2	3	3	3	1	1	3	2	3	3

COURSE DESCRIPTORS

Title of the Course	COST ACCOUNTING - I	Total Hours	05
Course Code	AUCCM51	Credits	04
Category	Core - IX	Year &Semester	III & V
Prerequisites	Higher Secondary	Regulation	2024

Objectives of the Course:

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile Cost accounts.
3. To gain knowledge regarding valuation methods of material.
4. To familiarize with the different methods of calculating labour cost.
5. To know the apportionment of Overheads.

UNITS	Contents	COs	Cognitive Levels
UNIT - I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.	CO1	K1, K2
UNIT-II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations – Unit Costing - Job Costing.	CO2	K1, K2, K3, K4
UNIT-III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ – Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO - Base Stock Method – Specific Price Method – Simple average and Weighted Average Method.	CO3	K1, K2, K3, K4

UNIT-IV	<p>Labour Costing</p> <p>Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.</p>	CO4	K1, K2, K3, K4, K5
UNIT-V	<p>Overheads Costing</p> <p>Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption - Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.</p>	CO5	K1, K2, K3, K4, K5

Recommended Text Books

1. Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi
3. Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5. S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference Books

1. V.K. Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi
2. Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Prasad. N. K and Prasad. V. K, Cost Accounting, Book Syndicate, Kolkata

Website and e-learning source

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Remember the various concepts of cost accounting	K1, K2
CO2	Demonstrate the preparation and reconciliation of cost sheet.	K1, K2, K3, K4
CO3	Analyze the various valuation methods of issue of materials.	K1, K2, K3, K4
CO4	Examine the different methods of calculating labour cost.	K1, K2, K3, K4, K5
CO5	Evaluate the apportionment of Overheads.	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	1	3	3	3	3	1	1	1	3	1	1
CO2	3	3	3	-	3	3	1	-	-	2	3	2	1
CO3	3	1	3	2	3	2	2	-	-	2	1	3	-
CO4	3	3	3	3	3	3	3	-	2	3	2	3	1
CO5	3	3	3	3	3	3	3	-	2	3	2	3	1

COURSE DESCRIPTORS

Title of the Course	Banking Law and Practice	Total Hours	05
Course Code	AUCCM52	Credits	04
Category	Core - X	Year & Semester	III & V
Prerequisites	Higher Secondary	Regulation	2024

Objectives of the course:

1. To understand various provision of Banking Regulation Act 1949.
2. To understand the functions of Central bank and Commercial Bank.
3. To provide comprehensive understanding of banking practices.
4. To understand the Negotiable Instruments Act.
5. To learn the digital banking methods

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Banking: History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB - Banking System – Branch Banking - Unit Banking.	CO1	K1, K2, K3
UNIT- II	Central Bank and Commercial Bank: Central Banking- Definition – Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking.	CO2	K1, K2, K3, K4

UNIT-III	<p>Banking Practice</p> <p>Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs. Passbook - Banker Customer Relationship - Special Types of Customers – KYC norms. Loans & Advances – Lending Sources - Lending Principles - Types of Loans - Repo Rate & Reverse Repo Rate.</p>	CO3	K1, K2, K3, K4
UNIT-IV	<p>Negotiable Instruments Act:</p> <p>Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques – Concept - Objectives – Types of Crossing - Consequences of Non-Crossing. Endorsement - Meaning- Components - Kinds of Endorsements – Negotiation bank- Effect of endorsement - Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques - Statutory protection under section 131-Collecting bankers’ duty –RBI instruction Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal – Banking Ombudsman.</p>	CO4	K1, K2
UNIT-V	<p>Digital Banking:</p> <p>Meaning- Services - e-banking and financial services - Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking – Anywhere Banking -Any Time Banking - Electronic Mobile Wallets. ATM – Concept - Features – Types - Electronic money Meaning – Categories - Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.</p>	CO5	K1, K2, K3, K4, K5

Recommended Text Books:

1. Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2. Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3. Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata
4. Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
5. K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi

Reference Books:

1. B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2. KatakaitSanjay, Banking Theory and Practice, Lambert Academic Publishing.
3. Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand.
4. William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA.
5. NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Website and e-learning source:

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Aware of various provision of Banking Regulation Act 1949	K1, K2, K3
CO2	Analyze the evolution of Central Banking & Commercial Banking	K1, K2, K3, K4
CO3	Apply key concepts of banking practice	K1, K2, K3, K4
CO4	Understand about the Negotiable Instruments Act.	K1, K2
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	1	3	3	3	3	1	1	1	3	1	1
CO2	3	3	3	-	3	3	1	-	-	2	3	2	1
CO3	3	1	3	2	3	2	2	-	-	2	1	3	-
CO4	3	3	3	3	3	3	3	-	2	3	2	3	1
CO5	3	3	3	3	3	3	3	-	2	3	2	3	1

COURSE DESCRIPTORS

Title of the Course	Income Tax Law and Practice I	Total Hours	05
Course Code	AUCCM53	Credits	04
Category	Core - XI	Year &Semester	III & V
Prerequisites	Higher Secondary	Regulation	2024

Objectives of the course:

1. To understand the basic concepts & definitions under the Income Tax Act,1961.
2. To compute the residential status of an assesses and the incidence of tax.
3. To compute income under the head salaries.
4. To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
5. To compute the income from Business & Profession considering its basic principles & specific disallowances.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction to Income Tax</p> <p>Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessses – Income exempted under Section 10.</p>	CO1	K1, K2, K3
UNIT-II	<p>Residential Status</p> <p>Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.</p>	CO2	K1, K2, K3

UNIT-III	<p>Income from Salary</p> <p>Salary Income - Definition – Allowances – Perquisites – Kinds of Perquisites – Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deductions- Profits in Lieu of Salary - Computation of Salary Income.</p>	CO3	K1, K2, K3
UNIT-IV	<p>Income from House Property</p> <p>Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value – Let-out vs Deemed to be let out - Self Occupied Property – Deductions – Computation of Income from House Property.</p>	CO4	K1, K2, K3
UNIT-V	<p>Profits and Gains from Business or Profession</p> <p>Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.</p>	CO5	K1, K2, K3

Recommended Text Books

1. V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3. DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4. H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.

Reference Books

1. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2. Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3. Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4. Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5. Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Website and e-learning source

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Demonstrate the basic concepts and definitions under the Income Tax Act.	K1, K2, K3, K4
CO2	Assess the residential status of an assessee & the incidence of tax.	K1, K2, K3, K4
CO3	Compute income of an individual under the head salaries.	K1, K2, K3, K4
CO4	Ability to compute income from house property.	K1, K2, K3, K4
CO5	Evaluate income from a business carried on or from the practice of a Profession.	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	1	1	1	-	1	-	-	1	2	1	1	2
CO2	3	1	2	2	2	1	-	-	2	1	1	2	2
CO3	3	1	1	2	3	2	-	-	1	1	-	2	3
CO4	3	1	1	2	3	2	-	-	1	1	-	2	3
CO5	3	1	2	3	3	3	1	-	2	2	1	3	3

COURSE DESCRIPTORS

Title of the Course	Auditing and Corporate Governance	Total Hours	5
Course Code	AUCCM54A	Credits	4
Category	CORE - 12	Year & Semester	III & V
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To enable students to understand process of auditing and its classification.
2. To impart knowledge on internal check and internal control.
3. To illustrate the role of auditors in company.
4. To help students understand the framework, theories and models of Corporate Governance.
5. To provide insights into the concept of Corporate Social Responsibility.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	Introduction to Auditing Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of for-Profit enterprises and Non-profit Organizations	CO1	K1, K2
UNIT-II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	CO2	K1, K2, K3, K4
UNIT-III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	CO3	K1, K2, K3

UNIT-IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures.	CO4	K1, K2, K3
UNIT-V	Corporate Social Responsibility Concept of CSR, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII).	CO5	K1, K2, K3, K4

Recommended Text Books:

1. Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3. Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4. ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.

Reference Books:

1. Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited,
2. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3. C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

Website and e-learning source

1. <https://www.wallstreetmojo.com/audit-procedures/>
2. <https://theinvestorsbook.com/company-auditor.html>
3. <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Define auditing and its process.	K1, K2
CO2	Compare essence of internal check and internal control.	K1, K2, K3, K4
CO3	Identify the role of auditors in companies.	K1, K2, K3
CO4	Define the concept of Corporate Governance.	K1, K2, K3
CO5	Appraise the implications of Corporate Social Responsibility	K1, K2, K3, K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
C01	3	1	1	1	-	1	-	-	2	2	1	1	2
C02	3	1	2	2	2	1	-	-	2	1	1	2	2
C03	3	2	2	2	1	2	1	-	3	1	-	2	3
C04	3	1	2	1	1	1	1	-	3	2	-	2	3
C05	2	2	2	1	1	2	1	1	3	2	1	3	3

COURSE DESCRIPTORS

Title of the Course	PROJECT	Total Hours	05
Course Code	AUPCM54B	Credits	04
Category	CORE XII	Year & Semester	III & V
Prerequisites	HIGHER SECONDARY	Regulation	2024

COURSE DESCRIPTORS

Title of the Course	Financial Management	Total Hours	04
Course Code	AUECM55A	Credits	03
Category	Elective-V	Year & Semester	III & V
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To introduce the students to operations research and linear programming.
2. To impart knowledge about transportation and assignment problems.
3. To get acquainted with game theory and simulation.
4. To develop abilities to analyse the problems in Sequencing and Replacement of machines.
5. To acquire knowledge on network analysis.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction</p> <p>Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.</p>	CO1	K1, K2
UNIT-II	<p>Financial Decision</p> <p>Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage</p>	CO2	K1, K2, K3, K4

UNIT-III	<p>Investment Decision</p> <p>Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods - Net Present Value (NPV) – Internal Rate of Return – Profitability Index.</p>	CO3	K1, K2, K3, K4
UNIT-IV	<p>Dividend Decision</p> <p>Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.</p>	CO4	K1, K2, K3, K4, K5
UNIT-V	<p>Working Capital</p> <p>Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital.</p>	CO5	K1, K2, K3, K4, K5

Recommended Text Books:

1. R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2. M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3. I.M. Pandey, Financial Management, Vikas Publications, Noida.
4. Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5. Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference Books:

1. Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2. Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
3. A.Murthy, Financial Management, ,Margham Publications, Chennai.
4. J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Website and e-learning source:

1. <https://efinancemanagement.com/financial-management/types-of-financialdecisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Recall the concepts in financial management.	K1, K2
CO2	Apply the various capital structure theories.	K1, K2, K3, K4
CO3	Apply capital budgeting techniques to evaluate investment proposals.	K1, K2, K3, K4
CO4	Determine dividend pay-outs.	K1, K2, K3, K4, K5
CO5	Estimate the working capital of an organization	K1, K2, K3, K4, K5

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	1	1	1	-	1	-	-	1	2	1	1	2
CO2	3	1	2	2	2	2	1	-	1	1	1	2	3
CO3	3	1	2	3	3	2	1	-	1	1	1	3	3
CO4	3	1	2	2	2	2	1	-	1	1	1	2	3
CO5	3	1	2	3	3	3	1	-	1	1	1	3	3

COURSE DESCRIPTORS

Title of the Course	Indirect Taxation	Total Hours	04
Course Code	AUECM55B	Credits	03
Category	Elective-V	Year & Semester	III & V
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the course:

1. To get introduced to indirect taxes
2. To have an overview of Indirect taxes
3. To be familiar the CGST and IGST Act
4. To learn procedures under GST
5. To gain knowledge about Customs Duty.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction to Indirect Tax</p> <p>Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023.</p>	CO1	K1, K2, K3
UNIT-II	<p>An Overview of Goods & Service Tax (GST)</p> <p>Introduction of Goods and Service Tax in India – Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.</p>	CO2	K1, K2, K3

UNIT-III	<p>CGST & IGST Act 2017</p> <p>Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.</p>	CO3	K1, K2, K3
UNIT-IV	<p>Procedures under GST</p> <p>Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST.</p>	CO4	K1, K2, K3
UNIT-V	<p>Customs Act 1962</p> <p>Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.</p>	CO5	K1, K2, K3

Recommended Text Books

1. Vinod K Singhania, Indirect Taxes, Taxman’s Publications, New Delhi.
2. Dr. H.C. Mehrotra & Prof. V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.
3. Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4. CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.

Reference Books

1. V.S. Datey, All About GST, Taxmann Publications, New Delhi.
2. T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.

Website and e-learning source:

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Acquaintance with Indirect tax laws	K1,K2,K3
CO2	Exposed to the overview of GST.	K1,K2,K3
CO3	Apply provisions of CGST and IGST	K1,K2,K3,K4
CO4	Summarize procedures of GST	K1,K2,K3
CO5	Discuss aspects of Customs Duty in India	K1,K2,K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	1	1	1	-	1	-	-	2	2	1	1	2
CO2	3	1	1	1	1	1	-	-	2	2	1	2	2
CO3	3	1	2	2	3	2	1	-	2	1	1	3	3
CO4	3	2	2	2	2	2	1	-	2	1	1	2	3
CO5	2	2	2	1	1	2	1	1	2	2	1	2	3

COURSE DESCRIPTORS

Title of the Course	Human Resource Management	Total Hours	04
Course Code	AUECM56A	Credits	03
Category	Elective-VI	Year &Semester	III & V
Prerequisites	Higher Secondary	Regulation	2024

Objectives of the course:

1. To explore to the aspects relating of Human resource management.
2. To equip with the various processes of Recruitment and Selection
3. To be acquainted with Training methods and the concept of Performance Appraisal
4. To learn about Industrial Relations.
5. To assimilate knowledge on employee welfare.

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Introduction to HRM</p> <p>Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.</p>	CO1	K1, K2, K3, K4
UNIT-II	<p>Recruitment and Selection</p> <p>Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae Test - types– Kinds of employment interview – Medical Screening – Appointment Order.</p>	CO2	K1, K2, K3

UNIT-III	<p>Training and Development</p> <p>Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.</p>	CO3	K1, K2, K3, K4
UNIT-IV	<p>Industrial Relations</p> <p>Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions - Workers’ participation in management – Types and effectiveness.</p>	CO4	K1, K2, K3, K4
UNIT-V	<p>Employee Welfare</p> <p>Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits - Remuneration – Components of remuneration – Incentives – Benefits</p>	CO5	K1, K2, K3, K4

Recommended Text Books

1. Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2. Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai
3. Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4. P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Reference Books

1. L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2. DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3. Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.
4. Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Examine the role of HRM in the new age organization and implement techniques of job design.	K1, K2, K3, K4
CO2	Formulate action plans for employee Recruitment and Selection.	K1, K2, K3
CO3	Choose appropriate methods of Training	K1, K2, K3, K4
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	K1, K2, K3, K4
CO5	Formulate strategies for employee welfare.	K1, K2, K3, K4

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	1	1	2	2	2	2
CO2	3	2	2	2	3	2	2	1	1	1	2	3	3
CO3	3	2	2	1	2	2	2	1	1	2	2	2	3
CO4	3	2	3	2	3	2	2	1	3	1	3	2	3
CO5	3	2	2	2	2	2	2	2	2	2	3	2	3

COURSE DESCRIPTORS

Title of the Course	Office Management & Secretarial Practice	Total Hours	04
Course Code	AUECM56B	Credits	03
Category	Elective-VI	Year & Semester	III & V
Prerequisites	HIGHER SECONDARY	Regulation	2024

Objectives of the Course:

1. To familiar with modern office management.
2. To familiar with the work atmosphere
3. To train the students in maintaining and running the office effectively.
4. To understand and organize data records
5. To gain knowledge about the role of a secretary

UNITS	Contents	COs	Cognitive Levels
UNIT-I	<p>Modern Office and Its Function</p> <p>Introduction — Meaning of Office — Office Work—Office Activities — Office Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management – Elements — Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments.</p>	CO1	K1, K2, K3
UNIT-II	<p>Office Space and Environment Management</p> <p>Introduction— Principles — Location of Office — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation — Interior Decoration - Furniture — Freedom from Noise and Dust — Sanitary Requirements — Cleanliness — Security— Secrecy.</p>	CO2	K1, K2, K3

UNIT-III	<p>Office Systems and Procedures</p> <p>The Systems Concept —Definitions—Systems Analysis — Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment. Office forms – Design, Management and Control</p>	CO3	K1, K2, K3
UNIT-IV	<p>Records Management</p> <p>Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System.</p>	CO4	K1, K2, K3
UNIT-V	<p>Secretarial Practice</p> <p>Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web Casting. Agenda and Minutes of Meeting. Drafting, Email. Maintenance of Appointment Diary.</p>	CO5	K1, K2, K3

Recommended Text Books

1. R S N Pillai & Bagavathi , Office Management, S Chand Publications, New Delhi.
2. P.K. Ghosh, Office Management, Sultan Chand & Sons, New Delhi
3. R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai.
4. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi.
5. Leffingwell and Robbinson: Text book of Office Management, Tata McGrawHill, Noida.

Reference Books

1. Chhabra, T.N., Modern Business Organisation, Dhanpat Rai & Sons New Delhi.
2. Terry, George R, Office Management and Control, Irwin, United States.
3. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.

4. Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi.
5. T Ramaswamy, Principles Of Office Management, Himalaya Publishers, Mumbai.

Website and e-learning source:

1. <https://accountlearning.com/basic-functions-modern-office/>
2. <https://records.princeton.edu/records-management-manual/recordsmanagementconcepts-definitions>
3. <https://www.yourarticlelibrary.com/secretarial-practice/secretarial-practicedefinitionimportance-and-qualifications/75929>

Course Learning Outcomes (for Mapping with POs and PSOs)

On completion of the course the students should be able to

COs	CO Description	Cognitive Level
CO1	Familiarized with modern office management	K1, K2, K3
CO2	Adapt with the modern work atmosphere	K1, K2, K3
CO3	Trained in maintaining the office independently and effectively	K1, K2, K3
CO4	Ability to organize data records in office	K1, K2, K3
CO5	Motivated to act as a company secretary	K1, K2, K3

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3
CO1	3	2	1	1	1	2	1	1	1	2	1	1	2
CO2	2	2	1	1	1	2	2	2	1	2	2	2	2
CO3	3	2	2	2	2	3	2	1	1	1	2	2	3
CO4	3	1	2	2	2	2	1	1	1	1	1	2	3
CO5	2	2	2	1	1	3	2	1	2	2	2	2	3