

MANONMANIAM SUNDARANAR UNIVERSITY

TIRUNELVELI - 12

B.COM

HONOURS

SYLLABUS

(With effect from the Academic Year 2023-2024 onwards)

B.COM
HONOURS

PROGRAMME OBJECTIVE:

The courses of this programme have been designed to promote understanding of the issues confronting the business world and the economy as a whole. The Programme will help to understand various systems, policy framework and strategies needed to administer the rapid changes in an organization's globally oriented environment like equipping students with an understanding of the financial system, its constituents, the principles on which it operates, inter-linkages and regulatory concerns apart from exposure of different functional domains of management through case studies and projects as part of their curriculum.

B.Com. (Hons.) programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenges of tomorrow.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM HONOURS
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-

familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.

PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

PO9: Reflective thinking: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 Information/digital literacy: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO 14: Leadership readiness/qualities: Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

	<p>PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes:</p>	<p>PSO1 – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p>PSO 2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>

METHODS OF EVALUATION		
Internal Evaluation	Continuous Internal Assessment Test	25 Marks
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
External Evaluation	End Semester Examination	75 Marks
Total		100 Marks
METHODS OF ASSESSMENT		
Remembering (K1)	<ul style="list-style-type: none"> • The lowest level of questions requires students to recall information from the course content • Knowledge questions usually require students to identify information in the textbook. 	

Understanding (K2)	<ul style="list-style-type: none"> • Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words. • The questions go beyond simple recall and require students to combine data together
Application (K3)	<ul style="list-style-type: none"> • Students have to solve problems by using/ applying a concept learned in the classroom. • Students must use their knowledge to determine an exact response.
Analyze (K4)	<ul style="list-style-type: none"> • Analyzing the question is one that asks the students to breakdown something into its component parts. • Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.
Evaluate (K5)	<ul style="list-style-type: none"> • Evaluation requires an individual to make judgment on something. • Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem. • Students are engaged in decision-making and problem-solving. • Evaluation questions do not have single right answers.
Create (K6)	<ul style="list-style-type: none"> • The questions of this category challenge students to get engaged in creative and original thinking. • Developing original ideas and problem solving skills.

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(2023-2024 onwards)

Part	Course Code	Title of the Course	Credits	Hours
FIRST SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper I – Financial Accounting I	5	5
Part III		Core Paper II- Principles of Management	5	5
Part III	Any one	Elective I– E-Commerce Elective I-Indian Economic Development Elective I-Business Economics	3	4
Part IV	select any One	Skill Enhancement Course Digital Banking / MS Office	2	2
		Foundation Course FC Fundamentals of Business Studies	2	2
		TOTAL	23	30
SECOND SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	4
Part III		Core Paper III – Financial Accounting II	5	5
Part III		Core Paper IV- Business Law	5	5
Part III	Any one	Elective II-Business Environment Elective II-Human Resource Management Elective II–Business Legislation	3	4
Part IV	Select any Two	Skill Enhance Course SEC –2 Skill Enhancement Course–SEC3 Internet and its Applications/ Stock Market Operation/ New venture Planning and Development	2 2	2 2
		Cambridge English	2	2
Part IV	Naan Mudhalvan		2	2
		TOTAL	25	30

SECOND YEAR				
THIRD SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper V- Corporate Accounting I	5	5
Part III		Core Paper VI – Company Law	4	4
Part I	Any one	Elective III–International Trade Elective III-Principles of Marketing Elective III– Financial Management	4	3
Part IV	Any one	Skill Enhancement Course SEC –4 Computerized Accounting System / Clearing and Forwarding in Import and Export	1	2
		E.V.S	2	2
	Nan Mudhalvan	*Goods and Service Tax	2	2
TOTAL			24	30
FOURTH SEMESTER				
Part I		Language–Tamil	3	6
Part II		English	3	6
Part III		Core Paper VII – Corporate Accounting II	5	5
Part III		Core Paper VIII- Business Mathematics & Statistics	4	4
Part III		Elective IV– Retail Marketing	4	3
		Elective IV–Logistics and Supply chain management		
		Elective IV-Digital Marketing		
Part IV	Select any one	Skill Enhance Course SEC –5 Fundamentals of Fintech Filing of GST Returns/ Value education	1	2
			2	2
	Nan Mudhalvan	*Working Capital Management	2	2
TOTAL			24	30

*Applicable to the students who failed in Naan Mudhalvan (Alternative paper)

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
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 –Bank Reconciliation Statement - Need and Preparation								15
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.								15
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								15

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.	15
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)	15
TOTAL		75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
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.	ShuklaGrewal 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.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	<p>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.</p>	15
II	<p>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.</p>	15
III	<p>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.</p>	15
IV	<p>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].</p>	15
V	<p>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.</p> <p>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].</p>	15
	Total	75

Course Outcomes	
CO1	Demonstrate the importance of principles of management.
CO2	Paraphrase the importance of planning and decision making in an organization.
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.
CO4	Enumerate the various methods of Performance appraisal
CO5	Demonstrate the notion of directing, co-coordination and control in the management.
Textbooks	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low

**FIRST YEAR – SEMESTER – I
ELECTIVE – I: E-COMMERCE**

Subject Code	Subject Name	Cate gory	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	E-Commerce	Elective I	4				3	4	25	75	100
Learning Objectives											
LO1	To know the goals of Electronic commerce										
LO2	To understand the various Business models in emerging E-commerce areas										
LO3	To have an insight on the internet marketing technologies										
LO4	To understand the benefits and implementation of EDI										
LO5	To examine the ethical issues of E-commerce										
Prerequisite: Should have studied Commerce in XII Std											

Unit	Contents	No. of Hours
I	Introduction to E-Commerce Defining 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; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.	11
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-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.	11
III	E-Commerce Marketing Concepts (CASE STUDY) 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.	14
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 - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.	12
V	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	12
	TOTAL	60

CO	Course Outcomes
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights

Textbooks	
1	Kenneth C. Laudon, E-Commerce : Business, Technology, Society, 4 th 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 Westl and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies , The MIT Press, Cambridge, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/e/ecommerce.asp
2	https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/
3	https://techbullion.com/the-importance-of-ethics-in-ecommerce/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	2	3	2	2	2	3	3	2	3
CO2	3	2	2	2	3	2	2	2	3	3	2	3
CO3	3	3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	2	2	3	2	2	2	3	3	2	3
CO5	3	2	3	2	3	2	2	2	3	3	2	3
TOTAL	15	11	13	11	15	11	11	11	15	15	11	15
AVERAGE	3	2.2	2.6	2.2	3	2.2	2.2	2.2	3	3	2.2	3

FIRST YEAR – SEMESTER - I

ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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								12
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								12
III	National Income Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	Public Finance 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.								12

V	Money Supply 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	12
TOTAL		60
Course Outcomes		
CO1	Elaborate the role of State and Market in Economic Development	
CO2	Explain the Sectorial contribution to National Income	
CO3	Illustrate and Compare National Income at constant and current prices.	
CO4	Describe the canons of public expenditure	
CO5	Understand the theories of money and supply	
Textbooks		
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	NitinSinghania, Indian Economy, McGraw Hill, Noida.	
5	Sanjeverma, The Indian Economy, unique publication, Shimla.	
Reference Books		
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.	
2	SukumoyChakravathy : 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, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.jstor.org	
2	http://www.indiastat.com	
3	http://www.epw.in	

**MAPPING WITH PROGRAMME OUTCOMES
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	3	2	2.8	3	2	2	2	2	2	2.2	2

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

ELECTIVE - I: BUSINESS ECONOMICS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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,								12

II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
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 and 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.	12
IV	Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	Market Structure Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	TOTAL	60
Course Outcomes		
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	

4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial 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 Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_-P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low

DIGITAL BANKING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100
Learning Objectives:									
LO1:	To acquaint students with knowledge of Digital Banking Products.								
LO2:	To enable the students to understand the knowledge of Digital Payment System								
LO3:	To impart the students to understand the new concepts of Mobile and Internet Banking								
LO4:	To enable the students to have depth knowledge in point of sale terminals								
LO5:	To understand the ATM and cash deposit system								
Course Outcomes:									
	After the successful completion of the course, the students will be able to:								
CO1:	Explain the need for digital banking products and the usage Of cards.								
CO2:	Classify the usage of various payment systems.								
CO3:	Discuss the profitability, risk management and frauds of Mobile and internet banking.								
CO4:	Analyse the approval processes of POS terminals.								
CO5:	Explain the product features and services of ATM and Cash Deposit Machine.								

Unit I: Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards –Features and Incentives of Bank cards - Types of Bank Cards -New Technologies- Euro pay, Master and Visa Card (EMI)-Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards – Customer Education for Digital Banking Products -Digital Lending–Digital Lending Process-Non-Performing-Asset (NPA).

Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure - Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)-National Automated Clearing House (NACH)-Aadhaar Enabled Payment System (AEPS)–Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)–National Electronic Fund Transfer (NEFT) -Innovative Banking & Payment Systems.

Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security – Blockchain Technology-Types- Crypto currency and Bitcoins

Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POSin Retail Business.

Unit V: Automated Teller Machine and Cash Deposit Systems

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

Recent Trends in Digital Banking
Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

Text Books:

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking.PacificBooksInternational,2016.
4. UppalR.K.2017 E-Banking: The IndianExperience.BhartiPublications,2017.

Supplementary Readings:

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai..
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

Web Reference:

- 1 https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_A_ND_PRACTICE.pdf
- 2 <http://www.himpub.com/documents/Chapter1859.pdf>.

MS OFFICE TOOLS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Learning Objectives:	
LO1	To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet
LO2	To equip the students themselves with the skills in MS Excel program, which is used to save and analyse the numerical data.
LO3	To engage the students themselves with advanced, MS excel functions and productivity tools to assist in developing worksheets and consolidation to summarize and report results from multiple work sheets
LO4	To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition
LO5	To plan, design, create, manipulate and analyse and compile data in various ways.
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1	Acquire practical knowledge in MS Word
CO2	Construct worksheet in MS Excel using basic functions
CO3	Construct Excel sheets in MS Excel using advanced functions
CO4	Prepare presentations in MS Power Point using various Templates
CO5	Create a data base using Power point

Unit I: Microsoft Word -I

Working with Microsoft Word: Constructing a New document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers &Footers – Page Numbering

Unit II: Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art& Pictures – Search & Replace – Transferring and Receiving Documents, Sharing information to others – Encrypt and Decrypt a document -Mail Merge.

Unit III: Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression such as Add, Subtract, Multiply and Divide.

Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND, FALSE, IF, NOT, OR, TRUE– BAHTTEXT Text Function–LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

Unit V: Microsoft Power Point:

Applying the Auto-content wizard to Create and Store a presentation - Design template –Creating a Blank presentation – Opening a Previously-made presentation – Adjusting the Background–Choosing the Presentation Layout –Establishing the Presentation Style;

List of Practical

MS-WORD

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: boldening, underscoring, varying font size, adjusting the style, altering the background and text colour, varying linespacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class timetable and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

MS-EXCEL

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spreadsheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous text, value, and date & time functions.

MS-POWERPOINT

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, Zoom In and Zoom Out. The presentation should be able to run in custom mode.

3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background colour, and incorporate word art to adjust font colour.

Text Books:

1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd .New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019, BPB Publications; 1st edition (1 January 2019); BPB Publication
4. Jordan Gold meter 2014 Advanced Excel Essentials Friends of a Press USA

Supplementary Readings:

1. Sterling Libs Fcca 2016 Advanced Excel: How to use Vlookup & Index Match function Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

Web Reference:

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

FOUNDATION COURSE (OR)

BRIDGE COURSE

FUNDAMENTALS OF BUSINESS STUDIES

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

FUNDAMENTALS OF BUSINESS STUDIES

Objective

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programme.

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	To make the students familiar with the basic concepts of commerce, and Management Fields.
CO2:	To encourage and motivate the students for the commerce Education.
CO3:	To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing.

Unit I Commerce-Introduction

Definition of Commerce -Importance's of Commerce -Meaning of barter system --business-industry-trade-hindrances of trade-branches of Commerce.

Unit II Accounting-Introduction

Book-Keeping-Meaning -Definition –Objectives-Accounting-Meaning –Definition-Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts-Real Accounts-Nominal Accounts.

Unit III Marketing and Advertising

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer – Standardization and Grading -Pricing –Kinds of Pricing -AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

Unit IV Auditing & Entrepreneurial Development

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing -Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

Unit V: Income Tax Law and Practice

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns-Residential Status

Text Books:

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

FIRST YEAR – SEMESTER - II**CORE – III: FINANCIAL ACCOUNTING II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
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								15
II	Branch and Departmental Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Excluding Foreign Branches) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								15
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15

IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	15
V	Accounting Standards for Financial Reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75

THEORY 20% & PROBLEMS 80%

Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS
Textbooks	
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	
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	

Web Resources	
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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	3	2	3	2	2	3	2	2	3
CO2	3	2	3	3	3	2	2	2	3	2	2	3
CO3	3	2	2	3	3	2	2	2	3	2	2	3
CO4	3	2	3	3	2	2	2	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11	15
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2	3

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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								15
II	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.								15
IV	Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	Sale of Goods Act 1930 (Case Study): Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
TOTAL								75	
Course Outcome									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								
CO3	Explain concepts on performance, breach and discharge of contract.								
CO4	Outline the contract of indemnity and guarantee								
CO5	Explain the various provisions of Sale of Goods Act 1930								

Textbooks	
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	
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	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low.

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS ENVIRONMENT

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Business Environment	Elective II	4				3	4	25	75	100
Learning Objectives											
LO1	To understand the nexus between environment and business.										
LO2	To know the Political Environment in which the businesses operate.										
LO3	To gain an insight into Social Environment.										
LO4	To familiarize the concepts of an Economic Environment.										
LO5	To learn the trends in Global Environment.										
Prerequisites: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	An Introduction The Concept of Business Environment - Its Nature and Significance – Brief Overview of Political – Cultural – Legal – Economic and Social Environments and their Impact on Business and Strategic Decisions.										10
II	Political Environment Political Environment – Government and Business Relationship in India – Provisions of Indian Constitution Pertaining to Business.										12
III	Social and Cultural Environment Social and Cultural Environment – Impact of Foreign Culture – Castes and Communities – Linguistic and Religious Groups – Types of Social Organization – Social Responsibilities of Business.										12
IV	Economic Environment Economic Environment – Economic Systems and their Impact of Business – Macro Economic Parameters like GDP - Growth Rate Population – Urbanization - Fiscal Deficit – Plan Investment – Per Capita Income and their Impact on Business Decisions.										12
V	Technological Environment (CASE STUDY) Technological Environment – Meaning- Features OF Technology-Sources of Technology Dynamics-Transfer of Technology- Impact of Technology on Globalization- Status of Technology in India- Determinants of Technology Environment.										14
TOTAL										60	

CO	Course Outcomes
CO1	Remember the nexus between environment and business.
CO2	Apply the knowledge of Political Environment in which the businesses operate.
CO3	Analyze the various aspects of Social Environment.
CO4	Evaluate the parameters in Economic Environment.
CO5	Create a conducive environment for business to operate globally.
Textbooks	
1	C. B. Gupta, Business Environment, Sulthan 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.	NamithaGopal, 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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

FIRST YEAR – SEMESTER – II

ELECTIVE– II: HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To understand aspects relating to Human resource management								
C2	To know strategies relating to Human Resource management								
C3	To be acquainted with Industrial Relations Policy.								
C4	To learn about organisation culture								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to HRM 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. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.								12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism – Discipline - Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.								12
IV	Organisational Development and Collective Bargaining Organisation Climate – Organization Change – Organisational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining								12
V	Employee welfare 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.								12
TOTAL								60	

CO	Course Outcomes
CO1	Remember and recall concepts of Human resource management
CO2	Choose appropriate strategies for human resource management
CO3	Compare and contrast various industrial relations policy.
CO4	Determine appropriate organisation culture.
CO5	Formulate strategies for employee welfare.
Textbooks	
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 NehaShukla, Human Resource Management, NiraliPrakashan Publishers, Pune.
4	P.SubbaRao, 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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

ELECTIVE– II: BUSINESS LEGISLATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	4	25	75	100
Learning Objectives									
C1	To impart knowledge on the Factories Act, 1948								
C2	To provide insights on the Foreign Exchange Management Act, 1999								
C3	To inculcate knowledge about the Prevention of Money Laundering Act, 2002								
C4	To enable the students to learn about the Competition Act 2002								
C5	To familiarise the students about the existence of Intellectual Property Rights								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories Act 1948 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.								12
II	Foreign Exchange Management Act, 1999 Introduction - Board Structure of FEMA – Definitions - Regulation & Management of Foreign Exchange - Contraventions & Penalties – Procedure for Compliance.								12
III	Prevention of Money Laundering Act, 2002 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.								12
IV	Competition Act, 2002 Definitions - Prohibition of Agreements- Prohibition of Abuse of Dominant Position – Competition Commission of India - Establishment, Administration & Duties Powers – Competition Advocacy - Adjudication Authorities – Penalties & Prosecution.								12

V	Intellectual Property Rights Intellectual property rights (IPR) – An Introduction - Kinds of Intellectual Property Rights - Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India: Genesis and development.	12
	TOTAL	60

CO	Course Outcomes	
CO1	Acquire knowledge on Factories Act, 1948	
CO2	Analyse the role of Foreign Exchange Management Act, 1999	
CO3	Understand the practical implications of Prevention of Money Laundering Act, 2002	
CO4	Evaluate the importance of Competition Act, 2002	
CO5	Gain knowledge on Intelligence Property Rights	
Textbooks		
1	AkhilleshwarPathak, Legal aspects of business, McGraw Hill Education, Noida	
2	R.S.N. Pillai&Bagavathi, Legal aspects of business, S.Chand, New Delhi	
3	RashmiAggarwal, RajinderKaur, 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, VivekKuchhal, Business Law, S Chand Publishers, New Delhi	
4	C.L. Bansal. Business law, Taxmann, New Delhi	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
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/	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

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

INTERNET AND ITS APPLICATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					2	2	50	50 (Internal Examiner)	100

Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of Accounting.

Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.

Unit II: E-mail Concept

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP – Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

Unit V: Search Engines

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, Who where, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teems, Parents and Communities, Health and Medicine, Religion and Spirituality.

TEXT BOOKS

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A.Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

REFERENCE BOOKS

1. Douglas E.Commer-Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001.
2. Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi, 200

STOCK MARKET OPERATIONS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100
Learning Objectives:									
LO1:	To acquaint students with knowledge of Securities Market								
LO2:	To enable the students to understand the knowledge of Practice Trading on Stock Market								
LO3:	To impart the students to understand the legal frame work of securities Market								
LO4:	To enable the students to have depth knowledge in different segment of stock exchange								
LO5:	To understand the role of Demat Trading								

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Explain the basic concept of Securities Market
CO2:	Practice Trading on Stock Market
CO3:	Analyse the legal Frame work of Securities Market
CO4:	Explain different segment of Stock Exchange
CO5:	Perform Demat Trading

Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

Unit II: Primary Market

Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO & OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPO sand Listing of Securities.

Unit III: Secondary Market

Concept; Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet – Based Trading and Settlement Procedure; Types of Brokers.

Unit IV: Regulatory Framework

SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI(Listing Obligations and Disclosure Requirements) Regulation 2015.

Unit V: Dematerialisation

Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guide lines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

Practical Exercises:

The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange(www.nseindia.com) and demonstrate
 - a)Procedure of placing buying/selling order.
 - b)Trading Workstation Station (TWS)of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

Recent Trends in Stock Market

Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination.

Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi :Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentice Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi: New Age Publishers.

Supplementary Readings:

1. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
2. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

NEW VENTURE PLANNING & DEVELOPMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					2	2	25	75	100

Learning Objectives:	
LO1	To acquaint students with knowledge of Setting up a new Business
LO2	To enable the students to understand the legal challenges in setting up Business
LO3	To impart the students to search for entrepreneurial capital
LO4	To enables the students to have depth knowledge in marketing aspects of new ventures
LO5	To understand the role Business Plan Preparation for New Ventures
Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1	Generate a business idea using different techniques and describe sources of innovative ideas

CO2	Evaluate advantages of acquiring an ongoing venture with a case study;
CO3	Present a comparative analysis of various government schemes which are suitable for the business idea;
CO4	Develop a marketing plan for a business idea;
CO5	Prepare and present a well-conceived Business Plan

Unit I: Starting New Ventures

New Venture: Meaning and features. Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

Unit II: Legal Challenges in Setting up Business

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Forms of Organisation and their procedures and compliances.

Unit III: Search for Entrepreneurial Capital

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Startup India, Stand Up India, Make in India, etc.

Unit IV: Marketing Aspects of New Ventures

Developing a Marketing Plan: Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research. Sales Forecasting. Evaluation. Pricing Decision.

Unit V: Business Plan Preparation for New Ventures

Business Plan: Concept. Pit falls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research Design and Development, Operations, Management, Finances, Critical-Risk, Harvest Strategy, Mile stone Schedule.

Practical Exercises:

The learners are required to:

1. Generate a business idea using different techniques and describe sources of innovative ideas.
2. Evaluate advantages of acquiring an ongoing venture with a case study.
3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
5. Develop a marketing plan for the business idea (developed in exercise 1).
6. Prepare and present a well-conceived Business Plan.

Recent Trends in New Venture Planning & Development
Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination.

Text Books:

1. Allen, K.R. (2015). *Launching New Ventures: An Entrepreneurial Approach*. Boston: Cengage Learning
2. Barringer, B.R., & Ireland, R.D. (2015). *Entrepreneurship: Successfully Launching New Ventures*. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). *Entrepreneurship: A South-Asian Perspective*. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 *New Venture Management* Routledge, USA

Supplementary Readings:

1. Colin Barrow Paul Barrow Robert Brown 2015 *The Business Plan Work Book: A Practical Guide to New Venture*, Kogan Page Ltd, Great Brittan
2. David Butler 2006 *Enterprise Planning and Development* Routledge USA
3. David Butler 2014 *Business Planning for New Ventures: A Guide to Startup*, Routledge USA
4. Robert N Lussier Joel Corman 2014 *Entrepreneurial New Venture Skills* Routledge USA

Note: Latest edition of the books may be used

SECOND YEAR – SEMESTER – III

CORE– V: CORPORATE ACCOUNTING I

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Corporate Accounting I	Core Paper V	5				5	5	25	75	100

Learning Objectives

LO1	To understand about the pro-rata allotment
LO2	To know the provisions of Companies Act under Redemption of Preference shares and debentures
LO3	To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013
LO4	To examine the factors affecting goodwill of a company
LO5	To identify the Significance of Inflation accounting
Prerequisite: Should have studied Financial Accounting in I Year	

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares -Premium – Discount - Forfeiture - Reissue – Pro-rata Allotment – Issue of Right Issue and Bonus share - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. 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.	15
III	Final Accounts (CASE STUDY) 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 – Ascertaining Profit for Managerial Remuneration.	15
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares -Meaning – Need for Valuation of Goodwill- Methods of valuing Goodwill - Methods of Valuation Goodwill – Average profit – Super Profit – Annuity and Capitalisation Method. Valuation of shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Asset Method – Yield and Fair Value Methods	15

V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To understand the provisions for underwriting commission	
CO2	To examine the provisions of issue and redemption of debentures	
CO3	To illustrate part I and part II forms	
CO4	To value shares and goodwill	
CO5	To examine the provision of double accounting system and inflation accounting.	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolII, 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 &Nozer Shroff, Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukesh bramh butt, Devi, Corporate AccountingI, Ahilya Publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks may be used		
Web Resources		
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/accounting-standards.html	

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Company Law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.								15
II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.								15
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -								15
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.								15
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.								15
	TOTAL								75

Course Outcomes	
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
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, Vikas Publication, Noida
Reference Books	
1	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks may be used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	3	2	3	3	2	2
CO2	3	2	3	2	3	3	2	3	3	2	2
CO3	3	2	3	2	3	3	2	3	3	2	2
CO4	3	2	3	2	3	3	2	3	3	2	2
CO5	3	2	3	2	3	3	2	3	3	2	2
TOTAL	15	10	15	10	15	15	10	15	15	10	10
AVERAGE	3	2	3	2	3	3	2	3	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER – III

ELECTIVE - III: INTERNATIONAL TRADE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade: Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								9
II	Theories of International Trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								9
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 Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT. (Case Study)								9
IV	International Economic Institutions: International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								9
V	World Trade Organisation (WTO): Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								9
TOTAL								45	

Course Outcomes	
CO1	Distinguish between the concept of internal and international trade.
CO2	Define the various theories of international trade.
CO3	Examine the balance of trade and exchange rates
CO4	Appraise the role of IMF and IBRD.
CO5	Define the workings of WTO and with special reference to India.
Textbooks	
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	PunamAgarwal and JatinderKaur, 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-payments-international-trade-economics/30644
3	https://www.wto.org/english/thewto_e/countries_e/india_e.htm

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– III

ELECTIVE III – PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	3	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
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.								9

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 and Post Purchase Behaviour - Motives. Freud's Theory of Motivation.	9
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.	9
IV	Promotions and Distributions 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.	9
V	Competitive Analysis and Strategies Global Market Environment-Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E-Marketing & M-Marketing-E-Tailing-CRM-Market Research-MIS and Marketing Regulation.	9
TOTAL		45

CO	Course Outcomes
CO1	Develop an understanding on the role and importance of marketing.
CO2	Apply the 4p's of marketing in their venture
CO3	Identify the factors determining pricing
CO4	Use the different Channels of distribution of industrial goods
CO5	Understand the concept of E-marketing and E-Tailing
Textbooks	
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. AmitKumar, Principles of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles of Marketing, PHIL earning, 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	BakerM, Marketing Management and Strategy, Macmillan Business, Bloombury Publishing, India
NOTE: Latest Edition of Textbooks Maybe Used	
Web Resources	
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/

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE III - FINANCIAL MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	3	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction 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 – Components of Financial Management.								9

II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of 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	9
III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation 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.	9
IV	Dividend Decision 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.	9
V	Working Capital Decision Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	9
TOTAL		45
THEORY 40% & PROBLEMS 60%		
Course Outcomes		
CO1	Recall the concepts in financial management.	
CO2	Apply the various capital structure theories.	
CO3	Apply capital budgeting techniques to evaluate investment proposals.	
CO4	Determine dividend pay-outs.	
CO5	Estimate the working capital of an organization.	
Textbooks		
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	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	

4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://efinancemanagement.com/financial-management/types-of-financial-decisions
2	https://efinancemanagement.com/dividend-decisions
3	https://www.investopedia.com/terms/w/workingcapital.asp

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

3 – Strong, 2- Medium, 1- Low

COMPUTERISED ACCOUNTING SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

Learning Objectives:	
LO1:	To educate the students to prepare spread sheets and its business applications.
LO2:	To enlighten the students on the fundamentals of Tally.
LO3:	To impart knowledge on preparing reports

Course Outcomes:	
	After the successful completion of the course, the students will be able to:
CO1:	Understand what is spread sheet, and how to enter data, format, edit and take print out
CO2:	Prepare slides for presentations
CO3:	Prepare final accounts, preparation of ratios and to create backup files with help of computerised accounting system
CO4:	Prepare ratios with the help of computerized accounting
CO5:	Prepare functional budgets with computerized accounting

Unit I: Spreadsheet and its Business Applications

Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs - Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

Unit II: Preparation of Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing, Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

Unit III: Introduction to Accounting Package Tally

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

Unit IV: Ledger creation and Vouchers

Creation of ledger – Stock categories, Group, items, Voucher - Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill Detail - Illustration to get on-screen results of various books of accounts.

Unit V: Reports

Generation of Report - Preparation of Final Accounts - Configuring for Printing – diverse reports- Maintaining back up - security passwords.

List of Practical:

1. Construct a graphical representation of frequency distribution table for ten employees Score by using Count if and Frequency Function in Spreadsheet.
2. Prepare a data set with Correlation and regression function in spreadsheet.
3. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
4. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
5. Creating a new Company in Tally and creating groups and Ledger accounts.
6. Prepare Stock categories, Groups and Stock items in Tally.
7. Create Accounting Vouchers for the trading business transactions in Tally.
8. Creation of Trial Balance in Tally
9. Create an invoice (Purchase/Sales) in Tally.
10. Prepare Final Accounts with adjustment in Tally.

Note: 100% Practical for External

***Marks: Internal 50 & External 50**

Internal: 50 Marks

External: 50 Marks (Practical only)

a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

i) Record Note	10 marks
ii) Procedure writing	10 * 2 = 20 marks
iii) Debugging	5 * 2 = 10 marks
iv) Result	5 * 2 = 10 marks
Total	50 marks

b) Practical examination should be conducted by both internal and external examiners.

Recent Trends in Computerised Accounting System

Faculty member will impart the knowledge on recent trends in Computerised Accounting System to the students and these components will not cover in the examination.

Text Books:

1. Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
2. Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
3. Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

Supplementary Readings:

1. Dewey D. 2018 Computerised Accounting, Tata Mc Graw Hill, New Delhi
2. Robert Hurt 2016 Accounting Information System Mc Graw Hill, New Delhi
3. Carol Yacht 2016 Computer Accounting Essentials, Susan V. Crosson, New Delhi
4. O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill, New Delhi
5. Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

CLEARING AND FORWARDING IN EXPORT AND IMPORT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100
Learning Objectives:									
LO1:	To educate the students how the clearing and forwarding agents acted in Ports								
LO2:	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents								
LO3:	To acquire knowledge in import documentation								
LO4:	To know the how the freights are charged by the shipping and forwarding agents								
LO5:	To understand the Risk in Export and Import								
Course Outcomes:									
	After the successful completion of the course, the students will be able to:								
CO1:	Explain the role of clearing agents in ports								
CO2:	Discuss the export procedure and documentation								
CO3:	Explain the import documentation procedure								
CO4:	Equip Freight forwarding services								
CO5:	Discuss the determinants of Risk Management								

Unit I: Clearing and Forwarding

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work- Documents required for clearing and forwarding

Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice-Packing list-Certificate of Origin -GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

Unit III: Import Procedure Documentation

Import Documentation – Import Licence under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

Unit IV: Freight Forwarding and Transportation

Freight forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labelling and cargo handling requirements

Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

Recent Trends in Clearing and Forwarding in Export and Import

Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

Text Books:

1. Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2. Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3. Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram, 2022, Nilkhil Garg Export: What, Where and How? Anupam Publishers, New Delhi

3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

GOODS AND SERVICES TAX

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100
Learning Objectives:									
LO1:	To enable the students to understand the basic concept of indirect tax								
LO2:	To provide the students to know the structure of GST								
LO3:	To educate the students with registration process of GST								
LO4:	To educate the students for Input Tax Credit								
LO5:	To understand the filing of returns and payment procedure of GST and Refund process and assessment.								
Course Outcomes:									
	After the successful completion of the course, the students will be able to:								
CO1:	Comprehend the fundamentals of indirect tax and need for GST								
CO2:	Understand the structure of GST and their schemes in practice								
CO3:	Disseminate various modes of registration of GST								
CO4:	Familiarize themselves with the adjustment of debit and credit notes								
CO5:	Understand and apply the e-filing of GST in practice								

Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

Unit III: GST Registration Process

Registration process in GST – Types – Compulsory Registration - Cancellation

Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

Unit V: Returns, Payments, Refund Process and Assessment

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

Amendments in Goods and Services Tax made from Time to Time
Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

Supplementary Readings

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Methods of Accounting for Amalgamation - The Purchase Method (Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
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.								15
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 -New Format.								15
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
V	Liquidation of Companies 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.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction
CO2	Apply and alter the share capital and internal reconstruction
CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator's final statements
Textbooks	
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. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
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

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VIII: BUSINESS MATHEMATICS & STATISTICS

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Business Mathematics & Statistics	Core Paper VIII	5				4	4	25	75	100
Learning Objectives											
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions										
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.										
LO3	To familiarise with the measures of central tendency										
LO4	To conceptualise with correlation co-efficient										
LO5	To gain knowledge on time series analysis										
Prerequisite: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	Ratio Ratio - Indices – Types – Positive indices – Law of indices – negative indices – Zero and utility indices – fractional indices. Logarithms – definition – property of logarithms – law of logarithms – common logarithm.										12
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.										12
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Median – Quartiles – Deciles – Percentiles – Mode. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient of variance.										12
IV	Correlation and Regression (Case Study) Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.										12
V	Time Series Analysis and Index Numbers 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.										12
TOTAL											60

CO	Course Outcomes
CO1	Learn the basics of ratio, proportion, indices and proportions
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation co-efficient.
CO5	Assess problems on time series analysis

Textbooks	
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 Narain Agarwal, 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

NOTE: Latest Edition of Textbooks may be used

Web Resources	
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/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	2	2	2	3	2	3	2	2	3
CO2	3	2	3	2	3	2	3	2	3	2	2	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3
CO4	3	3	3	3	3	3	3	3	3	3	3	3
CO5	3	2	3	2	2	2	3	2	3	2	2	3
TOTAL	15	11	15	11	12	11	15	11	15	11	11	15
AVERAGE	3	2.2	3	2.2	2.4	2.2	3	2.2	3	2.2	2.2	3

SECOND YEAR – SEMESTER – IV

ELECTIVE – IV: Retail Marketing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	3	25	75	100
Learning Objectives									
C1	To understand the concepts of effective retailing								
C2	To determine formats for emerging trends								
C3	To evaluate and make effective decision								
C4	To understand promotional aspects and emerging trends								
C5	To Analyse the behaviour of consumer and build valuable relationship								
Prerequisites: Should have studied commerce in XII Std.									
UNIT	Contents								No. of Hours
I	Introduction: An overview of Global Retailing – Challenges and opportunities – Retail trends in India – Socio-economic and technological Influences on retail management – Government of India policy implications on retails.								9
II	Retail Formats: Organized and unorganized formats – Different organized retail formats – Characteristics of each format – Emerging trends in retail formats – MNC's role in organized retail formats								9
III	Retailing Decisions: Choice of retail locations - internal and external atmospherics – Positioning of retail shops – Building retail store Image - Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions. Merchandizing and category management – buying.								9
IV	Retail Shop Management: Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits - Retail store brands – Retail advertising and promotions – Retail Management Information Systems - Online retail – Emerging trends.								9
V	Retail Shopper Behaviour: Understanding of Retail shopper behaviour – Shopper Profile Analysis – Shopping Decision Process -Factors influencing retail shopper behavior – Complaints Management - Retail sales force Management – Challenges in Retailing in India.								9
Total								45	

CO	Course Outcomes
1.	Provide insights on the concept of retail operation
2.	Exposed to the effective methods and strategies required for retail management.
3.	Paraphrase learners how to utilize resources and techniques used in retail management.
4.	Identify and relate to the analysis of store location, merchandising, products and pricing.
5.	Learners will gain knowledge about shopping behaviour
Textbooks	
1.	Michael Havy, Baston, Aweitz And Ajay Pandit, Retail Management, Tata McGraw Hill, Sixth Edition, New York
2.	Ogden, Integrated Retail Management, Biztantra, India, 2008.
3.	Patrick M. Dunne and Robert F Lusch, Retailing, Thomson Learning, 4th Edition 2008, US.
4.	Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management, Oxford University Press, 2007., UK
5.	Krit Dang Longani & Madhuri Shete, Retail Marketing, Nirali Prakashan Publishers, Pune
Reference Books	
1.	Swapna Pradhan, Retail Management - Text and Cases, Tata McGraw Hill, 3rd Edition, new York.
2.	Dunne, Retailing, Cengage Learning, 2nd Edition, Boston.
3.	Ramkrishnan And Y.R. Srinivasan, Indian Retailing Text And Cases, Oxford University Press, London
4.	A Siva Kumar, Retail Marketing, Excel Books, Thrissur
5.	T Srinavasa Rao, Retail Marketing, Global Vision Publishing House, New Delhi
Web Resources	
1.	https://www.tutorialspoint.com
2.	https://www.eiilmlibrary.com
3.	https://www.marketingtutor.net
4.	https://www.mbaknol.com

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES:

COs	POs								PSO3		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	2	2	2	2	2	2	2	3	2	2
CO 2	3	2	2	2	2	2	2	2	3	2	2
CO 3	3	2	2	2	2	2	2	2	3	2	2
CO 4	3	2	2	2	2	2	2	2	3	2	2
CO 5	3	2	2	2	2	2	2	2	3	2	2
Total	15	10	10	10	10	10	10	10	15	10	10
Average	3	2	2	2	2	2	2	2	2	2	2

Strong - 3

Medium - 2

Low - 1

SECOND YEAR – SEMESTER – IV

ELECTIVE IV: LOGISTICS & SUPPLY CHAIN MANAGEMENT

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
	Logistics and Supply chain Management	Elective IV	3				4	3	25	75	100
Learning Objectives											
C1	To impart knowledge on supply chain management										
C2	To provide insights elements of logistics and supply chain management										
C3	To inculcate knowledge about										
C4	To enable the students to learn about										
C5	To familiarise the students about the										
Prerequisite: Should have studied Commerce in XII Std											
Unit	Contents										No. of Hours
I	Concepts of Logistics Evolution – Nature and Importance – Components of Logistics Management- Competitive advantages of Logistics – Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system, Supply chain management— Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services.										9
II	Elements of Logistics and Supply Chain Management Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS – Material handling, Concepts and Equipment; Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.										9
III	Transportation (Case study) Position of Transportation in Logistics and Supply chain management-Road, Rail, Ocean Transport - Ships- Types- Measurement capacity of ships – shipping information, Air, Transport Multi model transport – containerization – CFS – ICDS- Cross Docking- Selection of transportation mode – Transportation Network and Decision – Insurance aspects of logistics										9
IV	Logistic Information System Operations – Integrated IT solution for Logistics and supply chain management- Emerging technologies in Logistics and Supply chain management. Components of a logistic system-transportation-Inventory carrying-warehousing order processing – Distribution channels- Difference between warehouse and distribution centre.										7

V	Performance Measurements Bench marking for supply chain improvement- Dimensions and achieving excellence- Supply Chain Measures – SCOR model- Logistics score board- Activity Based Costing - Economic Value Added Analysis- Balance Score card approach-Lean thinking and six sigma approach in Supply Chain	11
	TOTAL	45
CO	Course Outcomes	
CO1	Acquire knowledge on logistics and its functions, network, outsourcing and about supply chain	
CO2	Analyse the elements and components of logistics and supply chain management	
CO3	Understand the practical implications of transport decisions	
CO4	Evaluate the importance of logistics information system	
CO5	Gain knowledge on performance measurement of logistics and supply chain management	
Textbooks		
1	Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.	
2	Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply Chain Management’, McGraw Hill Publications, 13th edition, 2018	
3	Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson Education India, 6th edition, 2016	
4	Krishnaveni Muthiah, ‘Logistics Management and Seaborne Trade’, Himalaya Publishing House, 2010	
Reference Books		
1	Martin Christopher, ‘Logistics and Supply Chain Management’ Pearson Education, 2003	
2	Ronald H. Ballou, ‘Business Logistics and Supply Chain Management’ Pearson Education 2004	
3	Logistics and Supply Chain Management Saikumari V. Purushothaman S Sultan Chand publication	
4	Supply Chain & Logistics Management- Mr. Ishanka Saikia Mr. V. Anandaraj, Dr. S. Ramachandran, S. Kumaran -Airwalk Publications; First Edition (1 January 2018)	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.tutorialspoint.com/supply_chain_management/supply_chain_management_tutorial.pdf	
2	https://www.camcode.com/asset-tags/supply-chain-management-guide/	
3	https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals-of-supply-chain-management.pdf	

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	2	3	2	2	2	3	2	3	2	2	3
CO2	3	2	2	2	3	2	3	2	3	2	2	3
CO3	3	2	3	2	3	2	3	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	11	13	11	13	11	15	11	15	11	11	15
AVERAGE	3	2.2	2.6	2.2	2.6	2.2	3	2.2	3	2.2	2.2	3

SECOND YEAR – SEMESTER - IV

ELECTIVE IV: DIGITAL MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				4	3	25	75	100
Learning Objectives									
LO1	To enable the learners to know about basic concepts of digital marketing								
LO2	To analyse buyer behaviour and marketing communication								
LO3	To know about advertising and social networking								
LO4	To enable knowledge of digital marketing tool, online marketing matrixes								
LO5	To comprehend Web Marketing Strategies								
Prerequisite: Should have studied Commerce XII									
Unit	Contents								No. of Hours
I	Introduction: Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing.								9
II	Online Buyer Behaviour: Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns								9

III	Digital Promotion Techniques: E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry)	9
IV	Google Analytics: Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance	9
V	Web Marketing Strategy: Web marketing environment, Web Content, Web marketing tools (Case Study)	9
TOTAL		45
CO	Course Outcomes	
CO1	Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally	
CO2	Assess various digital channels and understand which are most suitable to an idea or solution	
CO3	Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives	
CO4	Knowledge on usage of internet for promotion using digital marketing communication	
CO5	Students will be able to establish in web marketing	
Textbooks		
1	Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK	
2	Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers, London	
3	Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage.	
4	Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi	
Reference Books		
1	Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey	
2	Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi	
3	Swaminathan T N , Digital Marketing: From Funamentals To Future, Cengagae Learning, Boston	
4	Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-	
2	https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital-	
3	https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te	

4	https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to-
5	https://www.gbv.de/dms/zbw/865712123.pdf

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	2	2	2	2	2	3	2	2	3
CO2	3	2	2	2	2	2	2	2	3	2	2	3
CO3	3	2	2	2	2	2	2	2	3	2	2	3
CO4	3	2	2	2	2	2	2	2	3	2	2	3
CO5	3	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	11	11	11	11	11	11	11	15	11	11	15
AVERAGE	3	2.2	2.2	2.2	2.2	2.2	2.2	2.2	2	2.2	2.2	3

Strong - 3

Medium – 2

Low – 1

FUNDAMENTALS OF FIN TECH

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
					1	2	25	75	100

Learning Objectives:

LO1: To educate the students to introduce Fintech

LO2: To gain knowledge in Financial Technology and Digital payments

LO3: To acquire knowledge in Cryptocurrencies

LO4: To know the knowledge in Block chin Technology

LO5: To understand the effects of fintech on various sectors

Course Outcomes:

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

CO1: Identify the benefits of Fin Tech industry;

CO2: Enable a better understanding of Financial Technology and Digital Payments

CO3: Analyse the functioning of Cryptocurrency

CO4: Explain the impact of Block Chain Technology

CO5: Evaluate the effects of Fintech on various sectors

Unit I: Introduction to Fintech

Introduction – Meaning of FinTech - Definitions - The History And Evolution Of The Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India – Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers -Challenges

Unit II: Financial Technology and Digital Payments

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) – Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;

Unit III: Cryptocurrencies

Cryptocurrencies – features - benefits - disadvantages- Outline of cryptocurrency – types- wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies

Unit IV: Blockchain Technology

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management

Unit V: Effects of Fin-Tech on Various Sectors

Effects of Fin-tech on Payment Innovations – The Implications of Fintech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends - FinTech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

Recent Trends in Fintech
Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

Text Books:

1. Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2. Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
3. Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. Slava Gomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA

4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website
Reference: <https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>. <https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon & Schuster

FILING OF GST RETURNS

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External (Practical)	Total
					1	2	50	50 (Internal Examiner)	100

Learning Objectives:

LO1:	To understand the concept and importance of Goods and Services Tax
LO2:	To enable the students to prepare data for GSTR Forms
LO3:	To gain knowledge on Filing GST Returns
LO4:	To understand the steps involved in GST Filing
LO5:	To acquire knowledge on penalty for late filling of GST Returns

Course Outcomes:

	After the successful completion of the course, the students will be able to:
CO1:	Prepare the Students for filing of GST returns through Online
CO2:	Helps in filing up of GSTR forms (GSTR 1 – GSTR11)
CO3:	Explain the steps involved in GSTR filing
CO4:	Acquire knowledge on penalty for late filing GST Returns
CO5:	Understand the concept of interest on outstanding tax

Contents

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return For Composition Dealers
9. GSTR5: Return For Non- Resident Taxable Persons
10. GSTR6: Return For Input Service Distributors
11. GSTR7: Return For Taxpayers Deducting TDS
12. GSTR8: Return For E-Commerce Operators Collecting TCS
13. GSTR10: Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11: Return For UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C-Reconciliation Statement
18. GSTR9B– Filed by Electronic Commerce Operators

Recent Amendments in Filing of GST Returns
Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

Text Books:

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. SatrangiG., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

Supplementary Readings:

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

Web Reference:

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>.