

DEPARTMENT OF COMMERCE

COURSE STRUCTURE & SYLLABI (For the students admitted from year 2023-2024 onwards)

Programme: B.Com.



JAMAL MOHAMED COLLEGE (AUTONOMOUS)
Accredited with A++ Grade by NAAC (4th Cycle) with CGPA 3.69 out of 4.0
(Affiliated to Bharathidasan University)
TIRUCHIRAPPALLI – 620 020

B.Com.

Sem	Course Code	Part	Course Category	Course Title	Ins. Hrs/ Week	Credit	Marks		Total
							CIA	ESE	
I	23U1LT1/LA1/LF1/LH1/LU1	I	Language - I		6	3	25	75	100
	23UCN1LE1	II	English - I	English for Communication - I	6	3	25	75	100
	23UCO1CC1	III	Core - I	Financial Accounting	5	5	25	75	100
	23UCO1CC2		Core - II	Business Organisation & Management	3	3	25	75	100
	23UCO1AC1		Allied - I	Business Economics	4	3	25	75	100
	23UCO1AC2		Allied - II	Modern Marketing	4	3	25	75	100
	23UCN1AE1	IV	AECC - I	Value Education	2	2	-	100	100
	Total				30	22			700
II	23U2LT2/LA2/LF2/LH2/LU2	I	Language - II		6	3	25	75	100
	23UCN2LE2	II	English - II	English for Communication - II	6	3	25	75	100
	23UCO2CC3	III	Core - III	Business Accounting	5	5	25	75	100
	23UCO2CC4		Core - IV	Legal Aspects of Business & Ethics	4	4	25	75	100
	23UCO2AC3		Allied - III	Business Statistics with R	4	3	25	75	100
	23UCO2AC4		Allied - IV	Business Environment	3	3	25	75	100
	23UCN2SS	IV	Soft Skills Development	Soft Skills Development	2	2	-	100	100
	23UCN2CO	V	Community Outreach	JAMCROP	-	@	-	-	@
	23U2BT1/ 23U2AT1		Basic Tamil - I/ Advanced Tamil - I	எழுத்தும் இலக்கியமும் அறிமுகம் - I/ தமிழ் இலக்கியமும் வரலாறும் - I	-	-	-	100 [#]	-
	*Only grades will be given Total				30	23			700
III	23U3LT3/LA3/LF3/LH3/LU3	I	Language - III		6	3	25	75	100
	23UCN3LE3	II	English - III	English for Communication - III	6	3	25	75	100
	23UCO3CC5	III	Core - V	Managerial Accounting	4	4	25	75	100
	23UCO3CC6		Core - VI	Commercial Correspondence	3	3	25	75	100
	23UCO3AC5		Allied - V	Principles of Insurance	3	3	25	75	100
	23UCO3AC6		Allied - VI	Indian Economy	4	3	25	75	100
	23UCO3GE1	IV	Generic Elective - I		2	2	-	100	100
	23UCN3AE2		AECC - II	Environmental Studies	2	2	-	100	100
	Total				30	23			800
IV	23U4LT4/LA4/LF4/LH4/LU4	I	Language - IV		6	3	25	75	100
	23UCN4LE4	II	English - IV	English for Communication - IV	6	3	25	75	100
	23UCO4CC7	III	Core - VII	Strategic Financial Management	4	4	25	75	100
	23UCO4CC8P		Core - VIII	Tally Prime - Practical	4	4	20	80	100
	23UCO4AC7		Allied - VII	Modern Banking	4	3	25	75	100
	23UCO4AC8		Allied - VIII	Indian Financial System	4	3	25	75	100
	23UCO4GE2	IV	Generic Elective - II		2	2	-	100	100
	23UCN4EL		Experiential Learning	Internship	-	2	-	100	100
	23UCN4EA	V	Extension Activities	NSS, NCC, etc.	-	1	-	-	-
23U4BT2/ 23U4AT2		Basic Tamil - II/ Advanced Tamil - II	எழுத்தும் இலக்கியமும் அறிமுகம் - II/ தமிழ் இலக்கியமும் வரலாறும் - II	-	-	-	100 [#]	-	
	Total				30	25			800
V	23UCO5CC9	III	Core - IX	Income Tax & Law Practice	6	6	25	75	100
	23UCO5CC10		Core - X	Company Accounts	6	5	25	75	100
	23UCO5CC11		Core - XI	Company Law & Secretarial Practice	5	5	25	75	100
	23UCO5CC12		Core - XII	Business Analytics	4	4	25	75	100
	23UCO5DE1A/B	IV	Discipline Specific Elective - I		5	4	25	75	100
	23UCO5SE1P		Skill Enhancement Course - I	Office Automation - Practical	2	1	-	100	100
	23UCO5SE2		Skill Enhancement Course - II	Business Intelligence	2	1	-	100	100
	23UCO5EC1		Extra Credit Course - I*	Online Course	-	*	-	-	-
	Total				30	26			700
VI	23UCO6CC13	III	Core - XIII	Cost Accounting	5	5	25	75	100
	23UCO6CC14		Core - XIV	Corporate Accounting	5	5	25	75	100
	23UCO6CC15		Core - XV	Entrepreneurship & Start-ups	5	5	25	75	100
	23UCO6CC16		Core - XVI	Auditing	5	5	25	75	100
	23UCO6DE2A/B	IV	Discipline Specific Elective - II		5	4	25	75	100
	23UCO6DE3A/B		Discipline Specific Elective - III		4	4	25	75	100
	23UCN6AE3		AECC - III	Gender Studies	1	1	-	100	100
	23UCO6EC2		Extra Credit Course - II*	Online Course	-	*	-	-	-
	23UCO6ECA		Extra Credit Course for all**	Online Course	-	**	-	-	-
	* Programme Specific Online Course for Advanced Learners ** Any Online Course for Enhancing Additional Skills Total				30	29			700
Grand Total						148			4400

GENERIC ELECTIVE COURSES

Semester	Course Code	Course Title
III	23UCO3GE1	Principles of Marketing
IV	23UCO4GE2	Stock Market Practices

Self-Study Course – Basic and Advanced Tamil**(Applicable to the candidates admitted from the academic year 2023 -2024 onwards)**

Semester	Course Code	Course Title
II	23U2BT1	Basic Tamil – I (எழுத்தும் இலக்கியமும் அறிமுகம் - I)
	23U2AT1	Advanced Tamil – I (தமிழ் இலக்கியமும் வரலாறும் - I)
IV	23U4BT2	Basic Tamil – II (எழுத்தும் இலக்கியமும் அறிமுகம் - II)
	23U4AT2	Advanced Tamil – II (தமிழ் இலக்கியமும் வரலாறும் - II)

Mandatory

Basic Tamil Course - I and II are offered for the students who have not studied Tamil Language in their schools and college.

Advanced Tamil Course - I and II are offered for those who have studied Tamil Language in their schools but have opted for other languages under Part - I.

DISCIPLINE SPECIFIC ELECTIVES

Semester	Course Code	Course Title
V	23UCO5DE1A	Human Resource Management
	23UCO5DE1B	Logistics Management
VI	23UCO6DE2A	Supply Chain Management
	23UCO6DE2B	Retail Marketing
	23UCO6DE3A	Investment Management
	23UCO6DE3B	Financial Market

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1CC1	Core - I	5	5	25	75	100
Course Title		FINANCIAL ACCOUNTING					

SYLLABUS		
Unit	Contents	Hours
I	Accounting Cycle: Accounting Concepts and Conventions - Journal – Ledger – Subsidiary Books - Trial Balance Final accounts of Sole Trader: Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustment Entries	15
II	Rectification of Errors: Types of Errors - * Suspense Account * Bank Reconciliation Statement: Causes for difference between cash book and pass book – Methods of preparation of BRS	15
III	Single Entry System – Meaning - Definition - * Salient Features *- Disadvantages - Ascertainment of Profit or Loss - Statement of Affairs Method - Conversion Method. Self-Balancing Ledgers - Meaning - Types of Ledgers - Procedure of Self-Balancing – Adjustment Accounts - * Advantages of Self-Balancing System *.	15
IV	Depreciation Accounting: Methods of Calculating depreciation – straight line method, written down value method, annuity method, sinking fund method, insurance policy method Accounting Standards: Concept – * Benefits * – List of Accounting Standards in India - International Financial Reporting Standards - Distinction between Indian and International Accounting Standards – Introduction to Convergence of Indian AS with IFRS (Global Standards)	15
V	Non-Trading Concerns: Types – Accounting Treatment - Receipts and Payment Account – Income and Expenditure Account – Balance Sheet Computerized Accounting Environment: Introduction to Computerised Accounting - Manual Accounting Vs Computerised Accounting System - * Accounting Softwares * - Advantages	15
VI	Current Trends (For CIA only) Social Accounting: Meaning - Need - Objectives - Limitation - Social Accounting Vs Conventional Accounting	

..... Self - Study (Marks: Theory 25% and Problems 75%)

Text Book(s):
1. Jain S.P., Narang K.L., Agrawal Simmi, Sehgal Monika, Advanced Accountancy Principles of Accounting Vol-I , Kalyani Publishers , 21 st Edition, 2022
Reference Book(s):
1. Gupta R.L. , Radhaswamy M. , Advanced Accountancy, Volume I, Sultan Chand & Sons, 13 th Edition, 2018
2. T.S. Reddy & A. Murthy - Financial Accounting, Margham Publications, Chennai, 6 th Edition, 2018.
3. R.S.N.Pillai, Bagavathi & S. Uma- Fundamentals of Advanced Accounting Vol. 1, S. Chand & Company Ltd, New Delhi, 3 rd Edition, 2013

Web Resource(s):

1. <https://www.investopedia.com/terms/a/accounting-cycle.asp>
2. <https://unacademy.com/content/ca-foundation/study-material/accountancy/final-accounts-of-sole-proprietors/>
3. <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
4. https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/features-of-computerized-accounting-environment/#Suggested_Videos
5. http://epgp.inflibnet.ac.in/epgpdata/uploads/epgp_content/S000006CO/P000388/M014106/ET/1456914261Com_P4_M29etext.pdf

Course Outcomes

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire the basic accountancy knowledge in classifying the business transactions and record them in the accounting books	K1
CO2	Get equipped with the accounting process and prepare the final accounts of trading and non-trading concerns in accordance with Indian Accounting Standards	K2
CO3	Demonstrate an understanding on the circumstances giving rise to problems during the preparation of financial statements	K3
CO4	Acquire conceptual knowledge and skill of recording financial transactions and preparation of reports in computerized accounting environment	K4
CO5	Construct the Financial accounting reports which could be used to analyze the problems and opportunities in real life situations and solve them while dealing with financial accounting	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)				Programme Specific Outcomes (PSOs)						Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	1	3	2	2	2	3	2.4
CO2	3	3	3	3	3	3	3	2	3	3	2.9
CO3	3	3	3	3	2	2	2	3	2	3	2.6
CO4	3	3	2	2	2	3	2	3	2	3	2.5
CO5	2	3	3	2	1	3	2	2	3	3	2.4
Mean Overall Score											2.56
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. M. Habeebur Rahman

Semester	Course Code	Course Category	Hours /Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1CC2	Core – II	3	3	25	75	100
Course Title							
BUSINESS ORGANISATION & MANAGEMENT							

SYLLABUS		
Unit	Contents	Hours
I	Business: Meaning, Objectives, Features, Classification, Functional Areas – *Location and Layout of a Business: Meaning and Influential Factors* – Social Responsibility of Business: Concept, Criteria and Measures. Design Thinking: Meaning and Phases.	9
II	Forms of Business Organisation: Meaning, Features, Merits and Demerits of Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership Firm, Limited Liability Partnership, Joint Stock Company, Co-operative Society, Multinational Corporations – *Government-Business Interface, Rationale and Forms of Public Enterprises* .	9
III	Management: Meaning, Features, *Levels, Functions, Principles and Importance* – Contributions to Management Thought: Henry Fayol, F.W Taylor, Elton Mayo and Peter Drucker – Planning: Meaning, Process and Importance. Employee Engagement: Meaning, Elements and Importance in Business.	9
IV	Decision-making: Meaning, Importance, Factors and Process – Organising: Meaning, Nature and Importance, Principles – Span of Control: Meaning and Factors – Departmentation: Meaning, Bases – Authority and Responsibility– *Delegation: Meaning, Types and Process, Centralisation Vs Decentralisation* .	9
V	Directing: Meaning and Significance – Leadership: Concept and Styles - *Qualities of a Leader – Motivation: Concept and Importance* , Maslow’s Need Hierarchy Theory, McGregor’s Theory X and Theory Y, Herzberg’s Two- Factor Theory - Co-ordination and Control: Concept, Process and Techniques.	9
VI	Current Trends (For CIA only): Business Process Reengineering – Meaning, Phases and Components.	

..... Self - Study

Text Book(s):	
1.	Gupta C.B., “Business Organisation & Management”, Sultan Chand & Sons, NewDelhi, 2022.
2.	Bhushan Y.K., “Fundamentals of Business Organisation”, Sultan Chand & Sons, NewDelhi, 2016.
Reference Book(s):	
1.	Pravin Durai, “Principles of Management”, Pearson India Education Pvt Ltd, NewDelhi, 2015.
2.	Tulsian P.C. & Vishal Pandey, “Business Organisation and Management”, Pearson Education, New Delhi, 2009.
3.	Prasad L.M., “Principles & Practice of Management”, Sultan Chand & Sons (P) Ltd, New Delhi, 2019.
Websites:	
1.	https://onlinecourses.swayam2.ac.in/nou23_mg04/preview
2.	https://onlinecourses.nptel.ac.in/noc23_mg33/preview
3.	https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Recognise the different organization and management concepts of business prevailing in the society	K1
CO2	Discover the different forms of business organizations operating in the environment and the relevant suitability	K2
CO3	Develop the basic skill and ability to lead and manage a business	K3
CO4	Evaluate effective business management strategies for an Organisation	K4
CO5	Choose to become successful leader managers	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes(PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	1	3	3	2	3	1	2.3
CO2	2	2	3	2	1	3	3	2	3	2	2.3
CO3	3	2	3	2	-	3	3	2	2	1	2.1
CO4	3	3	3	2	-	3	3	2	2	2	2.3
CO5	1	3	3	1	1	3	3	2	2	1	2.0
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. A. MEHATHAB SHERIFF

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1AC1	Allied - I	4	3	25	75	100
Course Title		BUSINESS ECONOMICS					

SYLLABUS		
Unit	Contents	Hours
I	Economics: Definitions- Scope- Divisions- Importance- Micro and Macro Economics- Business Economics- Definition- Application of Economic Theory to Business Practice- Application of Economic Concepts in Business- *Economic Systems in India* .	12
II	Utility Analysis: Total Utility - Marginal Utility - Law of Diminishing Marginal Utility- Assumptions- Exceptions- *Importance* - Indifference Curve Analysis- Assumptions- Characteristics.	12
III	Demand Analysis: Meaning of Demand- Demand Schedules and Demand Curves- Law of Demand- Demand Determinants- Types of Demand- Exceptions to the Law of Demand- Elasticity of Demand- Price Elasticity of Demand- *Measurement of Elasticity of Demand* - Factors Influencing Elasticity of Demand.	12
IV	Production and Supply Function: Meaning of Production- Factors of Production- Production Function- Meaning- Assumptions- Law of Returns- Stages of Law of Returns- Law of Returns to Scale- Phases of Returns to Scale- Meaning of Supply- Law of Supply- Determinants of Supply-Elasticity of Supply and its Measurement- *Factors Affecting Elasticity of Supply* .	12
V	Market Structure and Price Determination: Perfect Competition- Features- Price Determination-Monopoly- Features-Kinds-Price Determination-Discriminating Monopoly- Price Determination-Monopolistic Competition-Features- Price Determination-Oligopoly – Classification-Characteristics- *Price Determination* .	12
VI	Current Trends (For CIA only) Public Finance: Definition and Meaning- Sources of Public Revenue- Features- Role- - Econometrics- Definition and Meaning- Features- Types.	

***.....* Self - Study**

Text Book:
1. Dr. S. Sankaran, Business Economics, Margham Publications, Chennai, 2017.
Reference Books:
1. Business Economics by K.P.M. Sundharam& E.N. Sundharam, Sultan Chand & Sons, New Delhi, 2017.
2. Business Economics by H L Ahuja, Sultan Chand & Sons, New Delhi, 2017.
3. Dr. T. Aryamala, Essentials of Business Economics, Vijay Nicole Imprints Private Limited, Chennai, 2022.
Web Resources:
1. https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf
2. https://www.toppr.com/guides/business-economics/theory-of-consumer-behavior/marginal-utility-analysis/
3. https://www.toppr.com/guides/business-economics/theory-of-demand/law-of-demand-and-elasticity-of-demand/
4. https://www.yourarticlelibrary.com/economics/production-function-law-of-variable-proportions-and-law-of-returns-to-scale/28602
5. https://www.daimsr.in/pdf/elearning/sem1/Part_2.pdf
6. https://www.civildaily.com/taxation-in-india-classification-types-direct-tax-indirect-tax/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Write various economic theories, concepts and their contribution to business	K3
CO2	Illustrate the Law of Diminishing Marginal Utility and Indifference Curve Analysis	K4
CO3	Interpret the law of demand and Elasticity of Demand	K3
CO4	Analyse the Production Function, Law of Returns to Scale and law of supply to maximize profit and scales of the firm	K4
CO5	Compare the market structure and price determination under various market situations	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	2	2	3	1	2.4
CO2	3	2	1	2	1	2	2	2	3	2	2.0
CO3	3	3	2	3	2	2	2	1	2	1	2.1
CO4	3	2	3	2	3	1	1	2	2	3	2.2
CO5	2	1	2	3	2	2	2	2	2	3	2.1
Mean Overall Score											2.16
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. S. GOPI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCO1AC2	ALLIED – II	4	3	25	75	100
Course Title		MODERN MARKETING					
SYLLABUS							
Unit	Contents						Hours
I	Marketing: Meaning and Definition – Importance and Goals – <i>*Classification of Markets*</i> - Approaches to Marketing - Functions – Concepts of Marketing – Societal Marketing, Holistic Marketing, Relationship Marketing, Integrated Marketing, Internal Marketing and Performance Marketing.						12
II	Marketing Environment: Meaning – Types – Demographic, Economic, Natural, Political, Legal and socio-cultural environments – Market Segmentation – Meaning and Definition – Importance – Bases of Market Segmentation – Consumer Behaviour – Factors influencing Consumer Behaviour – <i>* Buying Decision Process *</i> .						12
III	Marketing Mix: Meaning and Elements - Product, Product Mix, Product Line, Product Life Cycle (PLC) - Product Planning - New Product Development - Branding, Packaging and Labelling – Types – <i>* Importance *</i> - Product Positioning, Product Differentiation – Concept and Importance - Pricing – Factors Influencing Pricing - Methods of Pricing.						12
IV	Promotion: Nature and Importance - Promotion Tools: Advertising, Personal Selling, Direct Marketing, Public Relations & Sales Promotion – Concept and Characteristics - Promotion mix – Concept and Factors affecting Promotion Mix Decisions. Distribution - Channels of Distribution - Meaning and Importance - Types – Influential Factors in Selection of Distribution Channel – <i>* Functions of Middlemen *</i> .						12
V	Ethical Marketing - <i>* Green Marketing *</i> – Rural Marketing - Content Marketing – Digital Marketing - Social Media Marketing – E-Commerce: Business to Business (B2B), Business to Consumer (B2C), Consumer to Consumer (C2C), Consumer to Business (C2B), Business to Administration (B2A), Consumer to Administration (C2A).						12
VI	(For CIA Test Only) Recent Trends in Marketing: Artificial Intelligence (AI), Augmented Reality Marketing (AR), Experiential Marketing, Sense of Mission Marketing.						

***.....* Self - Study**

Text Book(s):
1. R.S.N. Pillai & Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi, 2018.
2. Armstrong Gary, Kotler Philip, Principles of Marketing, 17th editions, Pearson Hall 2018
3. Kotler Philip, Armstrong Gary, Agnihotri y. Prafulla, Ehsan UIHaque, Principles of Marketing - A South Asian Perspective, 13th edition, Pearson education India, 2017
Reference Book(s):
1. Carl D. McDaniel, Charles W. Lamb, Joseph F. Hair, Marketing Essentials, 2nd edition, South-Western Cengage Learning 2020
2. Ramaswamy V. S. & Namakumari S, Marketing Management, 5 th edition, McGraw-Hill Education. 2017
3. Maheshwari P. Rajendra, Principles of Marketing, 1 st edition, International Book House Pvt. Ltd. 2012
Web Resource(s):
1. https://byjus.com/commerce/marketingconcept/#:~:text=Marketing%20concept%20is%20a%20set,also%20beat%20the%20existing%20competition.
2. https://www.shivajicollege.ac.in/sPanel/uploads/econtent/d39b61fcede4f18a9064b1e7e36ef870.pdf
3. https://www.vedantu.com/commerce/product-mix
4. https://www.smartinsights.com/marketing-planning/marketing-models/product-life-cycle-model/
5. https://open.lib.umn.edu/principlesmarketing/chapter/6-4-branding-labeling-and-packaging/
6. https://kamarajcollege.ac.in/wp-content/uploads/Core-14-Digital-Marketing.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the basic concepts of modern marketing to create a proper marketing mix.	K1
CO2	Evaluate the role of consumers in the market and to analyse the real world problems and provide solution keeping in mind the marketing ethics.	K2
CO3	Develop their entrepreneurial skill in creating a market for a newly developed product and employ different strategies to bring success to the product.	K3
CO4	Apply knowledge and skill acquired in marketing to device suitable techniques and methods in the modern era of technology influenced marketing.	K4
CO5	Employ their abilities to influence the market with powerful marketing tools keeping in mind the Social, Ethical and Environmental issues.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	1	2	2	1	1	2	1	1	2	1.4
CO2	2	1	1	2	2	1	2	2	1	1	1.5
CO3	1	2	2	1	1	2	2	1	1	2	1.5
CO4	1	2	2	2	1	1	1	2	2	2	1.6
CO5	2	1	1	2	2	2	1	2	1	2	1.6
Mean Overall Score											1.52
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. M.H.N. BADHUSHA

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCN1AE1	AECC - I	2	2	-	100	100
Course Title		Value Education for Men					

SYLLABUS		
Unit	Contents	Hours
I	VALUES IN LIFE: Purpose and philosophy of life – Need for values –five fold moral culture. Values: truth, loyalty, integrity, humility, trustworthy, considerate, not being greedy, clean habits, punctuality, kindness, gratitude, patience, respect and character building.	6
II	PERSONAL WELLBEING: Social responsibility - taming a healthy mind and body – personal hygiene - Balanced diet – meditation – yoga - positive thinking – introspection - a passion for Nature- Win-win strategy.	6
III	ROLE OF MEN IN FAMILY: As a responsible student – committed employee - loyal husband - dedicated father – fatherhood- sacrificing human – considerate true friend.	6
IV	MAN A SOCIAL BEING: A friendly neighbour - living a life with definite motives – emotions and moral desire- uncompromising will power- puberty-secondary sexual characters- marriage: Purpose – marital life- Harmony with spouse- fidelity towards spouse.	6
V	PROFESSIONAL VALUES: More of a giver than a taker - being compassionate – patriotism - respecting culture - dependence on God – avoiding worry-professional ethics.	6

Hours of Teaching: 5 Hours and Hours of Activity: 25 Hours

Textbook(s):
1. Value Education for health, Happiness and harmony, the world community service centre, Vethathri Publications 2. N. Venkataiah, Value Education, APH Publishing Corporation, New Delhi, 1998 3. K.R. Lakshminarayanan and M. Umamageshwari, Value Education, Nalnilam Publication, Chennai.
Web References:
1. https://www.slideshare.net/humandakakayilongranger/values-education-35866000 2. https://www.ananda.org/blog/5-secrets-to-a-harmonious-marriage/ 3. https://www.un.org/esa/socdev/family/docs/men-in-families

Activity:

- Assignment on Values (not less than 20 Pages)
- Multiple Choice Questions and Quiz
- Elocution - (Manners and good Habits for 3 to 5 minutes)
- Field Visit
- Debating - Current issues
- Essay writing: Proper use of e-gadgets, Ethics, Cyber ethics, Social media, etc.,
- Case Study / Album Making / Poster Presentation / Documentary- Celebrating National Days, Drug abuse & illicit trafficking, Independence Day, Secularism, Teachers Day, National Youth Awakening Day, Father's Day / Mother's Day and etc.,

EVALUATION COMPONENT: TOTAL: 100 MARKS**Component I:**

Documentary (or) Poster Presentation (or) Elocution - 25 marks

Component II:

Quiz (or) Multiple choice questions Test - 25 marks

Component III:

Album Making (or) Case Study on a topic (or) Field visit - 25 marks

Component IV:

Assignment (or) Essay Writing (or) Debating - 25 marks

Course Coordinator: Dr. M. Purushothaman

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
I	23UCN1AE1	AECC – I	2	2	-	100	100
Course Title		Value Education for Women					

SYLLABUS		
Unit	Contents	Hours
I	VALUES IN LIFE: Purpose and philosophy of life – Need for values –five fold moral culture - Imbibing values: truth, loyalty, integrity, humility, trustworthy, considerate, not being greedy, clean habits, punctuality, kindness, gratitude, patience, respect and character building.	6
II	FAMILY: Nuclear – cluster – significance - social functions - changing trend - role of women in family - obedient daughter - purposeful youth- dedicated wife - caring mother.	6
III	PUBERTY: Need of knowledge of menstruation- menstrual symptoms – handling – menstrual disorder - maintaining good personal hygiene - motherhood- Stages of pregnancy- post pregnancy care.	6
IV	MARRIAGE: Types of marriage - purpose of marriage- love and infatuation – need for marital preparation - pre and post marital counselling - conflicts in marital life - divorce single parenthood.	6
V	HARMONY WITH SPOUSE: Husband and wife relationship - fidelity towards spouse-relationship among the family members. Tenets of bride for healthy family – kindness, respect, patience, care, love.	6

Hours of Teaching: 5 hours and Hours of Activity: 25 hours

Textbook(s):
1. Value Education for health, Happiness and harmony, the world community service centre, Vethathri Publications 2. N. Venkataiah, Value Education, APH Publishing Corporation, New Delhi, 1998 3. Betty, Carten and Meg Goldric, The Changing family life style - A Framework for Family Therapy, 2 nd Edition, 2000. 4. Marie, Madearentas, Family Life Education, CREST-Centre for research education service training for family promotion, Bangalore, 1999.
Web References:
1. https://www.slideshare.net/humandakakayilongranger/values-education-35866000 2. https://www.ananda.org/blog/5-secrets-to-a-harmonious-marriage/ 3. https://www.nap.edu/read/2225/chapter/14

Activity:

- Assignment on Values (not less than 20 Pages)
- Multiple Choice Questions and Quiz
- Elocution - (Manners and good Habits for 3 to 5 minutes)
- Field Visit
- Debating - Current issues
- Essay writing: Proper use of e-gadgets, Ethics, Cyber ethics, Social media, etc.,
- Case Study / Album Making / Poster Presentation / Documentary- Celebrating National Days, Drug abuse & illicit trafficking, Independence Day, Secularism, Teachers Day, National Youth Awakening Day, Father's Day / Mother's Day and etc.,

EVALUATION COMPONENT: TOTAL: 100 MARKS**Component I:**

Documentary (or) Poster Presentation (or) Elocution - 25 marks

Component II:

Quiz (or) Multiple choice questions Test - 25 marks

Component III:

Album Making (or) Case Study on a topic (or) Field visit - 25 marks

Component IV:

Assignment (or) Essay Writing (or) Debating - 25 marks

Course Coordinator: Dr. M. Purushothaman

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCO2CC3	Core - III	5	5	25	75	100
Course Title		Business Accounting					

SYLLABUS		
Unit	Contents	Hours
I	Partnership – Meaning and Definition - *Features - Partnership Deed* - Interest on Capital – Interest on Drawings -Profit and Loss Appropriation Account - Capital Accounts of Partners- Fixed Capital method - Fluctuating Capital method- Admission of a partner – Adjustment in the Profit Sharing Ratio – Calculation of Sacrificing ratio - Treatment of Goodwill – Adjustment for Revaluation of Assets and Liabilities.	15
II	Retirement and Death of a partner – Adjustment regarding Profit sharing ratio - Gaining ratio– *Treatment of Goodwill* – Revaluation of assets and liabilities – Treatment of reserves and other undistributed Profits and Losses – Payment to the retiring or deceased partner.	15
III	Dissolution of a Firm - Meaning of Dissolution – *Modes of Dissolution* – Settlement of Accounts - Accounting treatment - Insolvency of a Partner– *Garner vs. Murray Rule* – Insolvency of all partners – Piecemeal distribution-Proportionate Capital method – Maximum Loss method.	15
IV	Branch Accounts: Meaning – *Objects - Types of Branches* - Supply of goods on cost and invoice price - Debtors Method - Stock and Debtors Method - Final Accounts System. Departmental Accounts: Meaning – Allocation of Expenses and Incomes - Inter Departmental Transfer: at Cost Price and Invoice Price - Departmental Trading and Profit & Loss Account and Balance Sheet- *Difference between Branch Accounts and Departmental accounts*	15
V	Hire Purchase System: Meaning – Definition - Calculation of Interest - Accounting treatment - Books of hirer: Cash price method and Interest suspense method - Books of vendor - Default and Repossession - Complete Repossession and Partial Repossession. Installment Purchase System: Meaning * Distinction between Hire Purchase and Installment Purchase Systems * - Accounting Treatment - Books of Buyer - Books of Vendor.	15
VI	Current Trends (For CIA only) Digital Transformation of Accounting: Green Accounting - Human Resource Accounting - Inflation Accounting - Database Accounting (Concepts only).	

***.....* Self - Study (Marks: Theory 20% and Problems 80%)**

Text Book(s):
1. M. C. Shukla, T. S. Grewal & S.C. Gupta, Advanced Accounts I,S. Chand & Company Pvt. Ltd., New Delhi, Revised Edition 2016
2. Prof. T.S. Redddy & Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai, 2021.
Reference Book(s):
1. SP Jain, KI Narang, Simmi Agrawal, Advanced Financial Accounting, Kalyani Publishers, New Delhi, 1 st Edition, 2018.
2. Dr. S.N. Maheshwari, Financial Accounting, Vikas Publishin House Private Limited, Noida, 6 th Edition, 2018
3. Tulsian P.C. , Tulsian Bharat, Quick Revision for Financial Accounting, S Chand & Company Limited, 1 st Edition, 2016.

Web Resource(s):

1. <https://navi.com/blog/branch-accounting/>
2. https://static.careers360.mobi/media/uploads/froala_editor/files/Accounting-for-Branches- Including-Foreign-Branches.pdf
3. <https://www.studocu.com/in/document/mahatma-gandhi-university/international-accounting/department-accounting/21242315>
4. <https://www.toppr.com/guides/accounting-and-auditing/joint-venture-and-consignment-account/>

Course Outcomes

Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe theoretical background of different grounds of accounting systems related to Partnership accounts and its system of book keeping with regards to fundamentals and admission	K1
CO2	Record the transactions involved in Retirements and Death of Partners along with treatment of Goodwill	K2
CO3	Understand and Measure the practical oriented problems in the management of a Partnership keeping in mind the Dissolution of Partnership firm.	K3
CO4	Identify the theoretical background and different grounds of accounting systems like Branch and Departmental accounting,	K4
CO5	Prepare accounting statements for specific type of business concerns including, Hire Purchase System and Installment Purchase System.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3		3	3	2		3	2.2
CO2	3		3	2	2	3		2		3	1.8
CO3		3	2			3	3	3		3	1.7
CO4	3	3		3	2		3	3	3	2	2.2
CO5	3	3		2	3		2	3	2	3	2.1
Mean Overall Score											2.0
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. M. SIRAJUDEEN

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCO2CC4	CORE - IV	4	4	25	75	100
Course Title		Legal Aspects of Business & Ethics					

SYLLABUS		
Unit	Contents	Hours
I	Indian Contracts Act, 1872: Introduction - Definition- -Sources of Law - Essential Elements of a Contracts- Classification - Offer and Acceptance- Consideration- *Void and Voidable Agreements *	12
II	Legality of Object and Consideration- Capacity of Parties- Free Consent - Contingent Contracts- Performance of Contracts- Discharge of Contracts - *Breach of Contract and Remedies for Breach of Contract* .	12
III	Special Contract: Indemnity and Guarantee – Meaning - Essentials - Surety – Rights – Discharge - Bailment – Meaning – Types – Duties and Rights – Pledge – Meaning – Duties and Rights- Contract of Agency – Definition – Essentials – Agent – Classification – Rights and Duties of an Agent – Rights and Duties of Principal – *Termination of Agency*	12
IV	Business Ethics - Meaning, Importance, Nature and Relevance to Business - Values and Attitudes of Professional Accountants -Seven Principles of Public Life- *Ethics in Business*	12
V	Corporate Ethics – Meaning - Importance – Functions - Unethical Practices and Ethical dilemma- *Ethical theories and Approaches* - Modern Decision making - Ethical Models for Decision Making- Indian Ethos- Ethics for Managers- Ethics in Business Competition.	12
VI	Current Trends (For CIA only) - Limited Liability Partnership Act (LLP), 2008: Concept-Formation- Membership- Functioning- Dissolution-Corporate Governance and Corporate Social responsibility in business(CSR)	

***.....* Self - Study**

Text Book(s):
1. N.D. Kapoor – Business Laws, Sultan Chand & Sons, New Delhi, 23rd Revised edition,2022 2. A.C. Fernando, Business Ethics and Corporate Governance –, Pearson Education Second Edition,2012 3. Dr M C Kuchhal , Business Law, Vikas Publishing House-, Seventh edition, 2017
Reference Book(s):
1. R.S.N. Pillai and Bagavathi – Business Law, S. Chand & Company, New Delhi, 2010. 2. P.C. Tulsian – Business Law, Tata McGraw-Hill Education, 2000 3. Manuel G. Velasquez, Business Ethics: Concepts and Cases, PHI, New Delhi, Edition: 7, 2016
Web Resource(s):
1. https://www.hzu.edu.in/uploads/2020/10/business-law.pdf 2. https://books.google.com/books/about/Business_Law.html?id=kCwrDAAAQBAJ 3. https://www.tutorialspoint.com/business-ethics

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Remember the basic knowledge of legal aspects of general and Special Contracts relating to Business.	K1
CO2	Understand the definition of ethics and the importance and role of ethical behaviour in the business world today.	K2
CO3	Build an environment conducive to the growth of business; and to make sure that business operates within the larger framework of governance in the country	K3
CO4	Examine the relevance of business law to individuals and businesses and the role of law in an economic, political and social context	K4
CO5	Prepare a code of ethics as a statement of norms and beliefs, and shape the company and strategy in business practice companies.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	1	3	2	2	1	2	2.2
CO2	2	3	2	3	3	2	2	2	2	1	2.2
CO3	3	2	2	3	2	1	2	2	3	3	2.3
CO4	2	2	2	2	2	3	3	2	3	1	2.2
CO5	3	2	3	2	1	2	2	2	2	3	2.2
Mean Overall Score											2.22
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course co-ordinator: Dr.G. PASUPATHI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCO2AC3	Allied-III	4	3	25	75	100
Course Title		BUSINESS STATISTICS WITH R					

SYLLABUS		
Unit	Contents	Hours
I	Statistics: Introduction -Statistical methods- Limitations of Statistics-Misuses - Measures of Averages: Mean- *Weighted Arithmetic Mean* , Combined Mean, Geometric Mean, Harmonic Mean, Median, Quartile and Mode.	12
II	Measures of Dispersion: Range-Quartile Deviation-Mean Deviation-Relative Measure- Standard Deviation- *Relative Measure*	12
III	Correlation: Numerical Value of the Correlation Coefficient- Rank Correlation- Regression	12
IV	Time Series: Measurement of Trend: Graphic Method- Semi Average Method- Moving Average Method. Measures of Seasonal variation: Method of Averages-Moving Average Method- *Ratio to Moving Average* - ratio to trend.	12
V	Index Numbers: Simple Aggregate Index- Weighted Aggregate Index- Laspeyre's Index Passche's Index- * Fisher's Ideal Price Index* .	12

***.....* Self - Study**

Text Book(s):
1.P.R. Vital, Business Mathematics and Statistics, Margham Publications, Chennai, Reprint 2010 Unit I: Chapter 1, Chapter 5 (Part Two Business Statistics) Unit II: Chapter 6 (Part Two Business Statistics) Unit III: Chapter 8 & Chapter 9 (Part Two Business Statistics) Unit IV: Chapter 12 (Part Two Business Statistics) Unit V: Chapter 13 (Part Two Business Statistics)
Reference Book(s):
1. S.P. Gupta, Statistical Methods, Sultan Chand and Sons Publishers, New Delhi, 2004 2. V.K.Kapoor, Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers, New Delhi, 2007
Web Resource(s):
https://nptel.ac.in/courses/111/104/111104120/ Prof Shalabh, Department of Mathematics, IIT Kanpur Lecture 14 Arithmetic mean Lecture 15 Median Lecture 16 Quartiles Lecture 17 Mode and Geometric mean Lecture 20 Mean and standard deviation Lecture 21 coefficient of variation https://www.youtube.com/watch?v=zlZaOnBbpUg (1 lesson by Prof. Arunkanda, Department of Mechanical Engineering, IIT ,Delhi) Lecture 35 - Analysis of Time Series https://www.youtube.com/watch?v=JT9o8b43Gk0 Index numbers

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Remember the basics about statistics	K1
CO2	Obtain the approximate solutions in Mathematical problems	K2
CO3	Analyze and evaluate the accuracy of common statistical methods	K3
CO4	Determine Index numbers	K4
CO5	Explain the statistical techniques in various types of topics	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	1	1	3	1	1	3	2	3	3	2	2.0
CO2	1	1	3	1	1	3	2	3	3	2	2.0
CO3	1	-	3	1	1	3	2	3	3	2	1.9
CO4	1	-	3	-	1	3	2	3	3	2	1.8
CO5	1	1	3	1	1	3	2	3	3	2	2.0
Mean Overall Score											1.9
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. A. Prasanna

Semester	Course code	Course Category	Hours Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
II	23UCO2AC4	ALLIED - IV	3	3	25	75	100
Course Title							
BUSINESS ENVIRONMENT							

Syllabus		
Unit	Contents	Hours
I	Introduction To Business Environment: Definition-Scope- *Features* -Types: Micro Environment – Macro Environment-Natural Environment: Components Of Natural Environment.	9
II	Economic Environment: Characteristics- *Five Year Planning* -Liberalization: Advantages – Disadvantages- Globalization: Impact of Globalization in India.	9
III	Environmental Analysis: Meaning – Process – Importance – Limitations – Environmental Techniques: SWOT Analysis – ETOP Analysis – QUEST Analysis – *NITI Aayog* .	9
IV	Social Environment: Social Attitude – Joint Family System – Types of Social Organization. Culture Environment: Elements – *Characteristics*	9
V	Political Environment: Government and Business Relationship in India- Corporate Governance-Global Environment: *Determination of FDI* -Concept of MNC.	9

***.....* Self - Study**

Text Book(s):
1. Dr.V.C. Sinha Business Environment, SBPD Publishing House, Agra, 2022
2. Dr. Amit Kumar, Business Environment, Sahitya Bhavan Publication, Agra.
3. Dr.C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi, 2022.
Reference Book(s):
1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, 2022.
2. Dr.S.Sankaran, Business Environment, Margam Publications, Chennai 2022
3. Justin Paul, Business Environment: Tata McGraw-Hill Publishing, Co. Ltd. 2018.
Web Resources(s):
1. http://pestleanalysis.com/what-is-pestle-analysis/
2. http://www.vedantu.com/commerce/economic-environment

Course Outcomes		
Upon Successful Completion of this Course, the Student will be able to		
Co No	CO Statement	Cognitive level (K-Level)
CO 1	Identify and evaluate the complexities of business environment and their impact on the business.	K1
CO 2	To have a critical study of liberalization, privatization and globalization.	K2
CO 3	Analyse the relationships between Government and business and understand the political, economic, legal and social policies of the country.	K3
CO 4	Analyse the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives.	K4
CO 5	Gain knowledge about the operation of different institutions in international business environment.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	3	3	2	1	2.6
CO2	3	2	3	3	3	2	3	2	3	1	2.5
CO3	2	3	3	3	3	2	3	2	3	1	2.6
CO4	3	3	3	2	2	3	2	3	2	1	2.4
CO5	2	3	3	3	3	1	3	3	3	1	2.5
Mean Overall Score											2.54
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course coordinator: Dr. G. HADI MOHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
II	23UCN2SS	Soft Skills Development	2	2	-	100	100
Course Title		Soft Skills Development					

SYLLABUS		
Unit	Contents	Hours
I	Communication Skills: Verbal and Non - Verbal communication - The active vocabulary - Conversational Etiquette - KOPPACT syndrome	6
II	Emotional Skills: Emotional Intelligence - The five steps to Emotional Quotient - Self Awareness and Regulation - Empathy - Social Intelligence - stress management - coping with failures	6
III	Functional Skills: Using the tools of communicatory and emotional skills - Resume writing - Preparation of Curriculum Vitae - interview skills - Acing the interview - Group dynamics - Mock interviews and Group discussions	6
IV	Interpersonal Skills: Synergising relationships - SWOT analysis - SOAR analysis - The social skills - Time Management - Decision making - problem solving - prioritising and Implementation	6
V	Personality Skills: Leadership skills - Attributes and Attitudes - Social leader Vs The Boss - critical and creative thinking	6

Hours of Teaching : 5 hours and Hours of Activity: 25 hours

Textbook(s):
1. Social intelligence: The new science of human relationships - Daniel Goleman; 2006. 2. Body Language in the workplace - Allan and Barbara Pease; 2011. 3. Student's Hand Book: Skill Genie - Higher education department, Government of Andhra Pradesh.
Web References:
1. https://nptel.ac.in/courses/109105110

EVALUATION CRITERIA

Work Book (Each unit carries 10 marks)	-	50 Marks
Examination	-	50 Marks

1. Teacher who handles the subject will award 50 marks for work book based on the performance of the student.
2. On the day of examination the examiners (Internal & External) will jointly award the marks for the following categories:

- Self-Introduction - 20 Marks
- Resume - 10 Marks
- Mock Interview - 20 Marks

To assess the self-introduction, Examiners are advised to watch the video presentation submitted by the students. If they failed to submit the video presentation, the Examiners may direct the student to introduce himself orally and a maximum 10 marks only will be awarded.

Mock Interview Marks Distribution

(20-Marks)

Attitude (self interest, confidence etc.) (4 Marks)	Physical appearance including dress code (4 Marks)	Communication Skills (6 Marks)	Answering questions asked from the resume and work book (6 Marks)
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Course Coordinator: Dr. M. Syed Ali Padusha

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3CC5	Core – V	4	4	25	75	100
Course Title		MANAGERIAL ACCOUNTING					

SYLLABUS		
Unit	Contents	Hours
I	Management Accounting: Meaning, Nature, Scope, Objectives and Functions – Merits and Demerits of Management Accounting – *Differences between Management Accounting and Financial Accounting – Financial Statement Analysis – Tools and Techniques of Financial Statement Analysis – Comparative Statements – Common Size Statements – Trend Percentages* . Ratio Analysis – Meaning, Uses and Limitations – Classification of Ratios – Computation of Ratios and Interpretation	12
II	Funds flow Statement: Meaning – The Concept of Funds – Identification of transaction which cause flow of funds –Uses and Limitations of Funds Flow Statement – Preparation of Funds Flow Statement - Schedule of Changes in Working Capital – Funds from Operations – External sources of funds – Applications of funds. Cash Flow Statement (As per AS – 3) – Meaning, Objectives, Advantages and Limitations – *Differences between Funds Flow Statement and Cash Flow Statement* – Classification of Cash flows – – Preparation of Cash flow statement.	12
III	Marginal Costing: Definitions of Marginal Cost and Marginal Costing – *Salient features, advantages and limitations of Marginal Costing* – Cost Volume Profit Analysis - Break Even Analysis – Composite Break Even Point – Significance of Margin of Safety – Break Even Chart – Applications of Marginal Costing for Decision Making – Key factor or Limiting factor – Make or Buy Decision – Shut down or Continue decision – Sales Mix Decision	12
IV	Budgeting and Budgetary Control: Meaning and Definition – Objectives, advantages and limitations of Budgetary Control – *Essentials of successful Budgetary Control – Organisation for installation of Budgetary Control System* - Classification of Budgets – Sales Budget – Production Budget – Material Budget – Cash Budget – Flexible Budget – Zero Based Budgeting (ZBB).	12
V	Standard Costing: Meaning – advantages and limitations of Standard Costing – *Applicability of Standard Costing – Introductions of Standard Costing System* – Setting Standards – Standards for Material Cost — Standards for Labour Cost Computation of Variances – Direct Material Variances – Direct Labour Variances.	12
VI	Current Trends (For CIA only) – Differential Costing – Determination of Differential cost – Managerial Applications of Differential Cost Analysis	

..... Self Study

Text Book(s):
<ol style="list-style-type: none"> 1. Management Accounting, Khan M. Y & Jain P.K Tata McGraw Hill Publishing Co.Ltd., New Delhi, 2021. 2. Principles of Management Accounting, Maheswari SN, Maheswari Suneel K. & Maheswari Sarad K.,Sultan Chand & Sons, 2021. 3. Management Accounting, Pillai R.S.N and Bagavathi V S.Chand Company Ltd., New Delhi, 2021. 4. Management Accounting , T.S.Reddy and Y.Hari Prasad Reddy, Margham Publications, Chennai, 2020

Reference Book(s):	
1. Management Accounting Theory & Practice, Murthy A. and S .Gurusamy , Vijay Nicole Pvt. Ltd, 2013 2. Management Accounting Principles and Practices, Shashi K. Gupta, Sharma R.K, Kalyani Publishers, New Delhi, 2017 3. Management Accounting, Dr.M. Sheik Mohamed, Dr. E.Mubarak Ali & Dr.M.Abdul Hakkeem, Raja Publications, Trichy, 2019 4. Management Accounting, Dr.R. Ramachandran & Dr. R. Srinivasan, (2018) Sri Ram Publications, Trichy, 17 th Revised Edition.	
Web Resource(s):	
1. https://www.academia.edu/27871831%20%20/MANAGEMENT_ACCOUNTING_STUDY_NOTES 2. https://resource.cdn.icai.org/66526bos53753-cp1.pdf 3. https://www.udemy.com/course/management-accounting-a-complete-study/	

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the tools and techniques of Management Accounting and to assess the operational, managerial and financial efficiency of the organisation	K1
CO2	Evaluate operational budgeting in terms of the process by which it is implemented and its possible benefits to the organization.	K2
CO3	Analyze accounting data by application of cost-volume-profit concepts.	K3
CO4	Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting	K4
CO5	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques;	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	3	3	2	1	2.6
CO2	3	2	3	3	3	2	3	2	3	1	2.5
CO3	2	3	3	3	3	2	3	2	3	1	2.6
CO4	3	3	3	2	2	3	2	3	2	1	2.4
CO5	2	3	3	3	3	1	3	3	3	1	2.5
Mean Overall Score											2.54
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. M. MARIMUTHU

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3CC6	CORE-IV	3	3	25	75	100
Course Title		COMMERCIAL CORRESPONDENCE					

SYLLABUS		
Unit	Contents	Hours
I	Communication – Meaning – Importance – Objectives – Process – Types of Communication — *Characteristics of good Communication* - Barriers of Communication	9
II	Business Letters: Format - Enquires – offers – Quotations – Orders and their execution - *Complaints and adjustments* – Collection letters – Sales Letters.	9
III	Banking Correspondence – Insurance Correspondence – *Agency Correspondence* - Public relations letters.	9
IV	Secretarial Correspondence: Office memo, Notice – Agenda – Minutes – Resolutions – Circulars - Report Writing - Importance – *Types of Reports*	9
V	Application for position - Resume – Interview – Objectives and techniques of various types of interview – Public speech – Characteristics of good Speech - *Communication Etiquette*	9
VI	Current Trends (For CIA only) – Digital Communications – Role of Artificial Intelligence on Communication – Chat GPT*	

..... Self Study

Text Book(s):
1. Rajendra Pal, Essentials of Communication, 13 th Revised Edition, Sulthan Chand and Sons, New Delhi, 2022 2. R.S. Pillai & Bagavathi, Modern Commercial Correspondence, S.Chand & Co. Ltd, New Delhi, 2022 3 S.M. Rai & Urmila Rai, Business Communications, Himalaya Publishing House, New Delhi, 2022 4. Kapoor. A. N., Business Correspondence and Communication Skill, S.Chand & Co. Ltd, New Delhi, 2018
Reference Book(s):
1. Gupta. C.B., Business Communication, Sulthan chand and Sons, New Delhi 2020 2. Herta Murphy, Herbert Hildebrandt and Jane Thomos, Effective Business Communication, 7 th edition, Mc graw Hill Education, Noida, 2017
Web Resource(s):
1. https://swayam.gov.in/nd2_imbl9_mg14/preview 2. https://onlinebooks.library.upenn.edu 3. https://open.umn.edu/opentextbooks/textboo 4. https://openai.com/blog/chatgpt

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe the importance of Business Correspondence	K1
CO2	Understand the communication skill and exchange of ideas through business letters	K2
CO3	Apply the various methods of internal and external communications	K3
CO4	Analyze the emergence for reports writing in order to express the knowledge with digitalised channels.	K4
CO5	Access the effective response to Company Secretarial Correspondence	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	2	2	2	1	2.4
CO2	3	3	2	2	1	3	3	3	2	2	2.4
CO3	3	3	3	2	2	3	2	2	2	1	2.3
CO4	3	3	3	2	2	3	3	2	2	1	2.4
CO5	3	3	3	3	2	2	2	2	2	2	2.4
Mean Overall Score											2.38
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: DR. Y. MOYDHEEN SHA

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3AC5	ALLIED – V	3	3	25	75	100
Course Title		PRINCIPLES OF INSURANCE					

SYLLABUS		
Unit	Contents	Hours
I	Risk: Meaning and Definition– Types of Risks– Actual and Consequential Losses – Management of Risks – Loss Minimization Techniques - Insurance: Meaning and Definition – Role of Insurance in Economy - *Nature* – Classification of Insurance	9
II	Insurance Agent: Meaning and Definition - Procedure for becoming an agent- Pre-requisites for obtaining a license - Duration of license, cancelation of license - Revocation /Termination of agent appointment - *Code of conduct, unfair practices* .	9
III	Life Insurance: Meaning - Importance - Principles of Life Insurance - Life insurance products – Procedure for taking Life Insurance – *Methods of Premium Calculation* .	9
IV	General Insurance: Fire Insurance – Types – Procedures for taking Fire Insurance Policy - Marine Insurance – Types - Motor Insurance – *Burglary Insurance* – Health Insurance - Travel Insurance – Commercial Insurance.	9
V	Maturity Claims on Survival Benefits - Death Claims - Claim Concession Presumption of Death - Accident Benefit Options - Settlement Options - Valuation and Surplus – Reinsurance - Exchange Control Regulations - *Consumer Protection Act 2019* – Ombudsman - IRDAI Regulations.	9
VI	Current Trends (For CIA Test Only) Recent trends in Insurance Industry: Emergence of Digital Insurance – Big Data – Uses - Predictive Analytics –IoT in Insurance Industry.	

***.....* Self Study**

Text Book(s):
1. Neeti Gupta, Abha Chopra – Principles of Insurance, Kalyani Publishers 2018
2.MN Mishra, SB Mishra- Insurance: Principles and Practice, S Chand Publishing; 22 nd edition, 2016
3.Dr. A. Murthy - Principles and Practice of Insurance, Margham Publications, 2013
Reference Book(s):
1. Dr. (Ku.) Shakti Prathaban, Dr. N.P. Dwivedi - Principles of Insurance, Himalaya Publishing House, Mumbai, 2017
2.Prof. D. Chennappa, Dr. V. Padmavathi - Principles of Insurance,Professional Books Publisher, Delhi, 2017
3.J Alfred Eke – The Elements of Insurance: A Guide to the Principles and Practice of Accident, Fire, Marine and Life Insurance, Palala Press, 2018
Web Resource(s):
1. https://byjus.com/commerce/types-of-insurance/
2. https://edurev.in/studytube/Role-of-Insurance-in-Economic-Development-Insuranc/4abb6c86-60e3-496b-90e9-1dab80158539_t
3. https://enterslice.com/learning/duties-and-functions-of-insurance-agent-in-india/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Equip the knowledge and skills necessary to understand the basics of insurance and how to apply it in the real world.	K1
CO2	Understand how insurance is regulated, as well as the various regulations that are in place to protect individuals, businesses, and the public from insurance fraud and other unethical practices.	K2
CO3	Compute insurance premiums, explain the different types of insurance, and identify the various elements of an insurance policy.	K3
CO4	Analyse insurance claims, identify risks, and recommend policies to protect the interests of their clients.	K4
CO5	Evaluate the various types of insurance coverage available and how they can be used to provide protection for a variety of needs.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	3	2	3	3	2	2.7
CO2	3	3	2	3	3	3	3	3	3	2	2.8
CO3	3	3	3	3	2	3	2	3	2	2	2.6
CO4	2	3	3	3	2	3	2	2	2	3	2.5
CO5	3	3	2	3	2	3	3	3	2	3	2.7
Mean Overall Score											2.66
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. M.H.N. BADHUSHA

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3AC6	Allied-VI	4	3	25	75	100
Course Title		INDIAN ECONOMY					

SYLLABUS		
Unit	Contents	Hours
I	Indian Economy: Meaning and Characteristics. Economic Development: Meaning and Factors - *India's Economic Resilience and Growth Drivers* - Unemployment and Poverty in India: Meaning, Causes and Measures taken by the Government. Highlights of PURA (Vision 2020) and Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGP)	12
II	Sectoral Composition of Indian Economy: Agricultural Sector: Agricultural Issues, Policies and Institutional Reforms -Terms of Trade between Agriculture and Industry. Industrial Sector: Industrial Policy - Public Sector Enterprises and their performance - *Privatisation and Disinvestment debate* . Highlights of Make in India 2.0 and Production Linked Incentive (PLI) schemes.	12
III	Policy Regimes: Economic Planning in India: Highlights of the Five Year Plans(FYPs) - *Planning Commission Vs. NITI Aayog - Sustainable Development Goals* - Indian Economic Policies: Monetary Policy, Fiscal Policy: Meaning, Types and Tools. Reforms for New India (SabkaSaath and SabkaVikaas).	12
IV	Infrastructure and National Income: Infrastructure: Types, Vision and Approaches of the Government to Infrastructure Development in India. National Income: Concepts - Methods of computation. Inflation and Deflation: Types - Causes - *Inflation and Interest rates - Repo Rate* - Highlights of PM Gati Shakti.	12
V	External Sectors in India: India's Foreign Trade: Volume, Composition and Direction - *Balance of Trade (BOT) Vs Balance of Payment (BOP)* - New Exchange Rate Regime: Partial and full Convertibility, Capital Account Convertibility - Bilateral and Multilateral Trade Agreements and Associations - Highlights of Export Credit Guarantee Corporation (ECGC) Scheme.	12
VI	Current Trends (For CIA only) – Recent Policies: Ayushman Bharat–Health and Wellness Centres (AB-HWCs), Pradhan MantriKaushalVikasYojana (PMKVY)	

..... Self Study

Text Book(s):
1. Dr.S. Sankaran – Indian Economy, Margham Publication, 2019. 2.IC Dhingra, Indian Economy, Sultan Chand & Sons, 2014. 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company,2018.
Reference Book(s):
1. A N Agarwal and Agarwal MK, Indian Economy, New Age International Publishers, New Delhi, 2020. 2. Uma Kapila (ed), “Indian Economy since Independence”, Relevant articles 3.Sankar Ganesh Karuppiyah, Indian economy, Key concepts, 5th edition 2017.
Web Resource(s):
1. http://www.yourarticlelibrary.com/economics/indian-economy/poverty-in-india-concept-measures-and-magnitude-of-poverty-in-india/39202 2. https://niti.gov.in/content/objectives 3. https://www.toppr.com/guides/business-economics-cs/overview-of-indian-economy/basic-characteristics-of-the-indian-economy/

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand and useful for increasing the general awareness of students on issues affecting the Indian Economy	K1
CO2	helps in developing understanding of the students related to different sectors of Indian Economy	K2
CO3	Comprehension of the planning and impact of New Economic Reforms on the Indian Economy	K3
CO4	Understand about role of infrastructure and methods of computation of national income.	K4
CO5	Analyse and Appraise the Trends in India's Foreign trade and balance of payments	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	1	3	3	2	3	1	2.3
CO2	2	2	3	2	1	3	3	2	3	2	2.3
CO3	3	2	3	2	-	3	3	2	2	1	2.1
CO4	3	3	2	2	1	3	3	2	2	2	2.3
CO5	1	3	3	1	1	3	3	2	2	1	2.0
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. K. INDUMATHI

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCO3GE1	GENERIC ELECTIVE - I	2	2	-	100	100
Course Title		PRINCIPLES OF MARKETING					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Marketing: Market – Meaning and Definition – Classification– Marketing – Definition – Features– Functions –* Modern Marketing Concept *.	6
II	Marketing Mix and Process: Marketing Mix – Meaning – Definition – Elements – New Product Planning and Development – Product Life Cycle (PLC) – New Product Development Strategy – * Reasons for Failure of a New Product *.	6
III	Pricing: Objectives – * Pricing Policy * – Factors Influencing Pricing – Methods of Pricing.	6
IV	Promotion: Meaning and Objectives – Promotional Strategy – Personal Selling – Advertisement – Channels of Distribution - * Importance * - Types of Distribution Channels - Influencing Factors– Functions	6
V	Recent Trends in Marketing: Telemarketing – E-Marketing – Digital Marketing – Need and Importance – * Social Media * – Green Marketing.	6

..... **Self Study**

Text Book(s):
1. .R.S.N. Pillai&Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi,2018
Reference Book(s):
1. Dr. N. Rajan Nair; Sanjith R. Nair – Marketing, Sultan Chand & Sons, New Delhi, 2017. 2.Philip Kotler; Garry Armstrong – Principles of Marketing, Pearson Education, 12 th Edition, 2007.
Web Resource(s):
1. http://repository.uaeh.edu.mx/LECT170 2. https://swayam.gov.in/nd2_imb19_mg11/preview 3. https://business.adobe.com/blog/the-latest/top-10-marketing-trends-2022

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Understand the various types of market and the terminologies and concept of modern marketing	K1
CO2	Acquire knowledge about marketing mix and its components of the	K2
CO3	Develop conceptual knowledge and skill in creating a market for a successful product	K3
CO4	Identify the barriers at various elements of the marketing mix and to devise suitable strategies to overcome them	K4
CO5	Evaluate the influence of Information Technology and estimate the future trends	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	3	2	3	1	2.4
CO2	3	2	3	3	3	2	2	3	3	3	2.7
CO3	2	3	2	2	2	2	3	2	3	2	2.3
CO4	3	2	2	2	3	3	2	3	3	2	2.5
CO5	3	3	3	3	3	2	2	3	3	2	2.7
Mean Overall Score											2.52
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5 High	High

Course Coordinator: Dr. S. Mohamed Mohideen

Semester	Course Code	Course Category	Hours / Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
III	23UCN3AE2	AECC - II	2	2	-	100	100
Course Title		Environmental Studies					

Unit	Contents	Hours
I	The multidisciplinary nature of environmental studies Definition, scope, importance, awareness and its consequences on the planet.	6
II	Ecosystems: Definition, structure and function of ecosystem; Energy flow in an ecosystem: food chain, food web and ecological succession. Case studies of the following ecosystems: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)	6
III	Natural Resources: Renewable and Non-renewable Resources: Land Resources and land use change; Land degradation, soil erosion and desertification. Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state). Heating of earth and circulation of air; air mass formation and precipitation. Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies. renewable energy resources significance of wind, solar, hydal, tidal, waves, ocean thermal energy and geothermal energy.	6
IV	Biodiversity and Conservation: Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns biodiversity hot spots. mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: <i>In situ</i> and <i>Ex situ</i> conservation of biodiversity. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.	6
V	Environmental Pollution & Conservation: Environmental pollution: types, causes, effects and controls; Air, water, soil, chemical and noise pollution Waste to wealth - Energy from waste, value added products from waste, fly ash utilization and disposal of garbage, solid waste management in urban and rural areas, Swachh Bharat Abhiyan, recent advances in solid waste management, modern techniques in rain water harvesting and utilization.	6

Text books:

1. Asthana DK and Meera A, Environmental studies, 2nd Edition, Chand and Company Pvt Ltd, New Delhi, India, 2012.
2. Arumugam N and Kumaresan V, Environmental studies, 4th Edition, Saras Publication, Nagercoil, Tamil Nadu, India, 2014.

Activity – I:

1. Assignments – Titles on Environmental awareness to be identified by teachers from the following (scripts not less than 20 pages)
2. Elocution – (Speech on “Environment beauty is the fundamental duty” of citizen of the country for 3 to 5 minutes)
3. Environment issues – TV, Newspaper, Radio and Medias messages – Discussion ∞ Case Studies/Field Visit/Highlighting Day today environmental issues seen or heard
4. Debating/Report Submission – Regarding environment issues in the study period Activity II
5. Environmental awareness through charts, displays, models and video documentation.

Celebrating Nationally Important Environmental Days

- National Science Day – 28th February
- World wild life Day – 3rd March
- International forest Day – 21st March
- World Water Day – 22nd March
- World Meteorological Day – 23rd March
- World Health Day – 7th April
- World Heritage Day – 18th April
- Earth / Planet Day – 22nd April
- Plants Day – 26th May
- Environment Day – 5th June Activity III Discipline specific activities

EVALUATION COMPONENT:

Component I: (25 Marks) Document (or) Poster presentation or Elocution

Component II: (25 Marks) Album making (or) case study on a topic (or) field visit

Component III: (25 Marks) Essay writing (or) Assignment submission

Component IV: (25 Marks) Quiz (or) multiple choice question test

Course Outcomes

Course Outcomes: Upon successful completion of this course, the student will be able to:

CO No.	CO Statement	Cognitive Level (K-level)
CO1	To understand the multi-disciplinary nature of environmental studies and its importance	K1
CO2	To obtain knowledge on different types of ecosystem	K2
CO3	To acquire knowledge on Renewable and non-renewable resources, energy conservation	K3
CO4	To understand biodiversity conservation	K4
CO5	To analysis impact of pollution and conversion waste to products	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	02	02	02	02	02	03	03	03	03	03	2.5
CO2	02	03	03	02	03	03	03	03	03	03	2.8
CO3	02	03	03	03	03	03	03	03	03	03	2.9
CO4	02	02	03	03	03	03	03	03	03	03	2.8
CO5	02	03	03	03	03	03	03	02	03	03	2.8
Mean Overall Score											2.7
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. B. Balaguru

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4CC7	Core - VII	4	4	25	75	100
Course Title		STRATEGIC FINANCIAL MANAGEMENT					

SYLLABUS		
Unit	Contents	Hours
I	Strategic Financial Management: Meaning – Definition – Characteristic – Scope – *Importance* . Risk and Return: Types of Risks - Return - The Relationship Between Risk and Return. Capital Asset Pricing Model: Beta – Expected Return for the Market Portfolio – CAPM – Security Market Line (SML) (Theory & Problems)	12
II	Introduction to Long-Term Financial Management: Equity Financing: Common Stock - *Par Value of Shares* - Preferred Stock - Possible Characteristics of Preferred Shares - Dividends on Preferred Stock. Debt Financing (Bonds) : The Bond Instrument - Bonds and Rating Agencies - Relationship Among Inflation, Interest Rates, and Prices of Financial Instruments (Theory Only)	12
III	Capital Structure: Meaning – *Features of an Ideal Capital Structure* - Determining the Capital Structure.(Theory Only) Cost of Capital: Meaning – Components -Importance of Cost of Capital - Types of Cost of Capital: Cost of Debt – Cost of Preference Shares – Cost of Equity – Cost of Retained Earnings – Weighted Average Cost of Capital (Theory & Problems)	12
IV	Capital Budgeting: Definition – *Features* – Objectives – Evaluation of Capital Budgeting Proposal. Non Discounting Methods: Payback Period – Average Rate of Return. Discounted Cash Flow: Net Present Value Method – IRR – Profitability Index Method. (Theory and Problems) Dividend Policy and Treasury Stock: Dividends, Dividend Policy, and Stock Splits - Treasury Stock - Stock Rights, Warrants, and ADRs. (Theory Only)	12
V	Working Capital: Meaning – Types – *Factors determining of Working Capital Requirements* – Methods of Forecasting of Working Capital Requirements - The Operating Cycle and the Cash Cycle. ((Theory & Problems) Cash Management: Objectives - Cash Flow Forecasting. Inventory Management: Purpose of holding inventory – Risk and Cost of holding Inventory. (Theory Only)	12
VI	Current Trends (For CIA only) FDI: Benefits – Risks. MNCs: Impact of Multinationals on the Home Country - Impact of Multinationals on the Host Country - Foreign Currency Exchange Rate: The Effect of Appreciation and Depreciation of a Currency – Determinants of Exchange Rates- Digital Currency – Cryptocurrency (Theory Only)	

***.....* Self Study (Theory 40 % & Problems 60 %)**

Text Book(s):
1. I. M Pandey, Financial Management, Pearson Publication, 12 th Edition , 2021 2. Prasanna Chandra , Financial Management: Theory & Practice, Tata Mc Graw Hill , 11th Edition, 2022 3. Dr. S N Maheshwari, Financial Management Principles & Practice, Sultan Chand & Sons, 2019
Reference Book(s):
1. P C Tulsian, Bharat Tulsian & Tushar, Financial Management, S. Chand Publication , 2023 Edition 2. M. Y. Khan, P. K. Jain, Financial Management: Text, Problems and Cases, Tata Mc Graw Hill, 8th Edition, 2018 3. CMA Kalyani Karna, Strategic Financial Management , Corporate Plus Publication, 3 rd Edition , 2022
Web Resource(s):
1. https://www.icai.org/post.html?post_id=17885 2. https://icmai.in/upload/Students/Syllabus2016/Archive/Final/Paper-14.pdf 3. https://mastermindsindia.com/SFM%20SM.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	To Develop an insight into the field of Financial Management and implement them in practice to formulate solutions to the real world problems in finance	K1
CO2	Apply strategic financial management throughout its organizational operations, which involves designing elements that will maximize the firm's financial resources and use them efficiently	K2
CO3	Identify the possible strategies capable of maximizing the organization's market value and also, it ensures that the organization is following the plan efficiently to attain the desired short-term and long-term goals and maximize value for the shareholders	K3
CO4	Illustrate the concepts and theories of finance in a simple way that the students can grasp them very easily and be able to put them into practice	K4
CO5	Demonstrate comprehensive knowledge and understanding of the theories of exchange rates and their empirical relevance to identify and analyse mechanisms for managing risk in foreign exchange markets	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	3	2	1	2.6
CO2	2	3	3	3	2	3	2	3	3	3	2.7
CO3	3	3	3	3	1	3	3	3	2	3	2.7
CO4	3	2	3	2	3	3	2	2	3	2	2.5
CO5	2	2	3	3	3	3	3	3	3	1	2.6
Mean Overall Score											2.6
Correlation											High

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. N. Mohamed Siddiq

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4CC8P	CORE - VIII	4	4	20	80	100
Course Title		TALLY PRIME - PRACTICAL					

SYLLABUS	
Practical	Contents
1.	Creating a New Company
2.	Groups Creation – Single and Multiple groups
3.	Ledgers Creations – Single and Multiple ledgers
4.	Accounting Vouchers Creations – Single Entry Mode
5.	Accounting Vouchers Creations – Double Entry Mode
6.	Creation of Stock groups, stock items, Unit measures and voucher entries.
7.	Godowns: Single & Multiple Godowns
8.	Inventory Voucher Creations
9.	Centres and Cost Categories
10.	Bank Reconciliation Statement
11.	Goods and Services Tax
12.	Display the reports and Print the Books of accounts.

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Acquire practical knowledge in accounting software (Tally Prime)	K1
CO2	Create a company and entering the accounting transactions in computerized format using tally software and also find out the financial results of the concern	K2
CO3	Interpret the financial statements as well as evaluation of stock	K3
CO4	Acquire the skill of financial decision making in a systemized manner	K4
CO5	Analyse the Accounting and inventory Reports to find out the Financial Position of the Organisation	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	2	2	2	2.4
CO2	3	3	3	2	2	3	3	2	3	2	2.6
CO3	3	3	2	3	2	2	2	2	3	2	2.4
CO4	2	2	2	3	2	2	2	2	2	3	2.2
CO5	3	2	2	2	3	3	2	2	2	3	2.4
Mean Overall Score											2.4
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. S. BASHEER AHAMED

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4AC7	ALLIED - VII	4	3	25	75	100
Course Title		MODERN BANKING					

SYLLABUS		
Unit	Contents	Hours
I	Banking: Meaning and Definition – Customer: Meaning – Relationship between Banker and Customer - Types of Bank Accounts - Types of Customers - Opening of a Bank Account: Meaning – Procedure for opening a bank account through online – * Video KYC * – Electronic Signature: Meaning and Role.	12
II	Cheque: Meaning and Definition – Types – Crossing – Significance - Types of Crossing – Endorsement - Types of Endorsement - e-Cheque: Meaning – Advantages and Disadvantages - * Traditional Cheque Vs. e-Cheque *- Paying Banker: Meaning – Duties - Legal Protection - * Payment in due course *- Collecting Banker: Meaning – Duties - Legal protection.	14
III	Digital Lending: Meaning – Nature – Components – Advantages and Disadvantages – Process of Digital Lending – Technology in Digital Lending - CIBIL: Meaning – * Objectives *- Role and Importance.	10
IV	Digital Banking Products: Meaning and Definition – Features- * Needs * – Importance – Types of Digital Banking Products: Prepaid Cards, ATM cum Debit Cards and Credit Cards – Point of Sale (PoS): Mobile PoS, V-PoS - Unstructured Supplementary Service Data (USSD) based Mobile Banking – Aadhar Enabled Payment System (AEPS) – Micro ATM Transaction – Unified Payment Interface (UPI) - e-Wallets.	12
V	Cyber security: Meaning – * Importance * – Types of Cyber Threats and Attacks - Cyber security Technologies - Role of RBI in regulating Cyber security in Banks – Banking Ombudsman: Meaning – Role – Functions - Complaint Redressal Mechanism of the Ombudsman	12
VI	Current Trends (For CIA Test only) – Artificial Intelligence and Machine Learning in Banking sector- Open Banking – Personalization – Sustainability.	

* * **Self Study**

Text Book(s):
1. Sundaram K.P.M and Varshney.P.N – Banking Theory Law and Practice, Sulthanhand & Sons, 2015 2. Gordon E & Natarajan. K– Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2017. 3. Dr. S. Gurusamy- Banking Theory Law and Practice, TataMcGraw-Hill Education India, 2009.
Reference Book(s):
1. Santhanam . B- Banking Theory Law and Practice, Margham Publications, Chennai, 2019 . 2. Sundaram K.P.M and Varshney .P.N – Banking Theory Law and Practice, Sulthan Chand & Sons, New Delhi, 2017 3. Agarwal O.P–Modern Banking of India, Himalaya Publishing House, Mumbai, 2016 4. Indian Institute of Banking & Finance - Digital Banking, Taxmann Publications, Edition, 2019
Web Resource(s):
1. www.rbi.org.in 2. https://www.icsi.edu/media/webmodules/BANKING_LAW_AND_PRACTISE_30112018.pdf 3. https://www.igi-global.com/chapter/introduction-modern-banking-technology-management/46233

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Know the Indian Banking systems, functions of Central Bank and RBI (the apex body) Understand the various types customer in banking sector, improvement overall quality of service in banking field.	K1
CO2	Understand the Endorsement is the act of signing the back of a cheque, bouncing of a cheque refers to the situation when a cheque is returned Learn various procedures of handling bank accounts and its' types.	K2
CO3	Analyze the latest trends in E- Banking, usage of technology and innovation to improve and streamline modern banking practices	K3
CO4	Analyze the latest trends in E- Banking, usage of technology and innovation to improve and streamline modern banking practices. Discovery on electronic delivery channels, e-wallet stores payment and banking information	K4
CO5	Contrast their learned knowledge about the cyber security technology and how to manage the same in the current global scenario	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	3	3	3		3	2.6
CO2	3	3	3	2	2	3	2	2		2	2.2
CO3	3	3	3	3	2	2	2	2	3	2	2.5
CO4		3		3	3	2		2	3		1.6
CO5	3	3	3	2	2		3	3	2	2	2.3
Mean Overall Score											2.2
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. Y. RAZEETH KHAN

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	Total
IV	23UCO4AC8	Allied - VIII	4	3	25	75	100
Course Title		INDIAN FINANCIAL SYSTEM					

SYLLABUS		
Unit	Contents	Hours
I	Introduction to Indian Financial System –Significance- Functions – Components – Development of Financial system in Indian - *Introduction to Global Financial System* .	12
II	Financial Services Meaning – Importance – Components – Types of Financial Services – Players in the Financial Service Sector - Growth of Financial Services in India – *Present Scenario* .	12
III	Financial Market – Meaning and Definition – Location – Role – *Functions* – Primary Market – Secondary Market – Money Market – Capital Market.	12
IV	Financial Institutions – Meaning – *Characteristics* – RBI – Functions and Powers of RBI – Commercial Banks – Functions of Commercial Banks.	12
V	Stock exchange – Growth – Organisational Structure – Functions - SEBI Objective – Functions – Power – Organisations – *Introduction to Global Financial Markets* .	12
VI	Current Trends (For CIA only) – Stock Index – Features - Derivatives Contract – Futures Contract – Hedging: Short Hedge – Long Hedge – Online Stock Trading.	

***.....* Self Study**

Text Book(s): Authors, Title of the Book, Publication, Edition, Year
1. E. Gordon, K. Natarajan, Financial Market and Services, Himalaya Publishing House, 12 th Edition, 2023
2.Siddhartha Sankar Saha, Indian Financial System , Tata McGraw Hill, 2 nd Edition, 2020
3. Dr. S. Gurusamy, Indian Financial System, Tata McGraw Hill, 2 nd Edition, 2019
Reference Book(s):
1. M Y Khan, Financial Services,Tata McGraw Hill, 11 th Edition, 2019
2. H R Machiraju, Indian Financial System, Vikas Publishing Houses, New Delhi, 5 th Edition, 2019
3. Dr. Punithavathy Pandian, Financial services and Market, Vikas Publishing Houses, 2009
Web Resource(s):
1. https://www.icaai.org/post.html?post_id=17598
2. https://www.himpub.com/documents/Chapter1321.pdf

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Describe the Components of Financial Systems are necessitated by the Contemporary Developments around the Globe	K1
CO2	Understand the Conceptual Framework Pertaining to the Indian Financial System	K2
CO3	To Develop an Ideal linkage between depositors and investors thus encouraging both savings and investment practices among the students community	K3
CO4	Compare and Construct the Implications of various Fund based Financial Services	K4
CO5	Summarize different financial innovation and development in the financial system	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO 1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	2	3	2	2	3	2.4
2CO2	3	3	2	3	1	2	3	3	2	1	2.3
CO3	3	3	3	2	2	3	3	2	2	2	2.5
CO4	2	2	3	3	3	3	2	3	3	2	2.6
CO5	2	2	3	3	3	3	3	3	2	1	2.5
Mean Overall Score											2.46
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. N. Mohamed Siddiq

Semester	Course Code	Course Category	Hours/ Week	Credits	Marks for Evaluation		
					CIA	ESE	TOTAL
IV	23UCO4GE2	GENERIC ELECTIVE - II	2	2	-	100	100
Course Title		STOCK MARKET PRACTICES					

SYLLABUS		
Unit	Contents	Hours
I	Securities Market: Securities & Securities Market – Meaning, Types and Regulatory Framework and Types of Risk. Primary Market – Meaning, Features and Types of Issue. Secondary Market-Meaning and Features.	6
II	Listing in Securities Market: Listing of Securities - Meaning - Categories of shares - Listing Procedure - Criteria for Listing - Advantages of Listing.	6
III	Market Infrastructure Institutions (MIIs) and Market Intermediaries in Securities Market: MIIs: Clearing Corporations; Stock Exchanges; Depositories (NSDL, CSDL). Market Intermediaries: Stock Brokers, Depository Participants, Merchant Bankers, Share and Transfer Agents, Registrars.	6
IV	Investment in Securities Market: Account Opening Process – Investment Process through Primary Market - Investment Process through Secondary Market - Basic Service Demat Account (BSDA) and Application Supported by Blocked Amount (ASBA).	6
V	Stock Exchanges in India: OTCEI: Meaning and Features -BSE Limited (BSE), National Stock Exchange of India Limited (NSE) and Metropolitan Stock Exchange of India Limited (MSE): Objectives, Features and Advantages of each – Security Market Indicators – Types of Indices: Sensex & NIFTY - SEBI Complaints Redress System(SCORES).	6

..... Self Study

Text Book(s):
<ol style="list-style-type: none"> 1. Gordon E.& Natarajan K., “Financial Markets and Institutions”, Himalaya Publishing House, Mumbai, 2023 2. C.B. Gopinath&Siji K., “Stock and Commodity Markets”, Vikas Publishing House Pvt.Ltd., New Delhi, 2016.
Reference Book(s):
<ol style="list-style-type: none"> 1. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata Mc Graw Hill, 2021 2. Dr. S. Gurusamy, “Essentials of Capital Markets”, Vijay Nicole Imprints Pvt. Ltd, 2019 3. Dr. Saroj Kumar&Vipin Singh, “Financial Markets”, Thakur Publishers, Chennai, 2021
Web Resource(s):
<ol style="list-style-type: none"> 1. https://investor.sebi.gov.in/iematerial.html 2. https://www1.nseindia.com/invest/resources/download/Basics_of_finmkts.pdf 3. https://www.teachmint.com/tfile/studymaterial/directtradeworld/trading/basicofsharemarketpdf/a1b56ee3-2e6e-48e7-9b55-b65d1497969b

Course Outcomes		
Upon successful completion of this course, the student will be able to:		
CO No.	CO Statement	Cognitive Level (K-Level)
CO1	Identify the types of Securities and Securities Markets in India.	K1
CO2	Summarize the basics of Listing in a Stock Exchange.	K2
CO3	Present the details relating to the Infrastructure Institutions and Intermediaries in a Securities Market.	K3
CO4	Explain the Investment process in a Stock Market.	K4
CO5	Review the inferences from the Stock Market Indices.	K5

Relationship Matrix:

Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)					Mean Score of COs
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2		2	3	2	3	1	2.1
CO2	3	2	3	2		3	3	2	3	1	2.2
CO3	3	3	3	2			3	2	2	1	1.9
CO4	2	3	3	1	1	3	3	2	2	1	2.1
CO5	3	3	3	1	1	3	3	2	2	1	2.2
Mean Overall Score											2.1
Correlation											Medium

Mean Overall Score	Correlation
< 1.5	Low
≥ 1.5 and < 2.5	Medium
≥ 2.5	High

Course Coordinator: Dr. A. MEHATHAB SHERIFF