

# B.Com.

SEM	COURSECODE	PART	COURSE	COURSE TITLE	Hrs /Week	CREDIT	MARKS		TOTAL
							CIA	ESE	
I	20U1LT1/LA1/L F1/LH1/LU1	I	Language – I		6	3	25	75	100
	20UCN1LE1	II	English - I		6	3	25	75	100
	20UCO1CC1	III	Core – I	FUNDAMENTALS OF ACCOUNTING	4	4	25	75	100
	20UCO1CC2		Core – II	BUSINESS ORGANISATION & MANAGEMENT	4	3	25	75	100
	20UCO1AC1		Allied –I	ECONOMIC ANALYSIS	4	3	25	75	100
	20UCO1AC2		Allied –II	COMMERCIAL LAW	4	3	25	75	100
	20UCN1AE1	IV	AEC-I	VALUE EDUCATION	2	2	-	100	100
	TOTAL				30	21			700
II	20U2LT2/LA2/L F2/LH2/LU2	I	Language – II		6	3	25	75	100
	20UCN2LE2	II	English – II		6	3	25	75	100
	20UCO2CC3	III	Core – III	FINANCIAL ACCOUNTING	5	4	25	75	100
	20UCO2CC4		Core – IV	MARKETING	4	3	25	75	100
	20UCO2AC3		Allied – III	BUSINESS STATISTICS	4	3	25	75	100
	20UCO2AC4		Allied –IV	BUSINESS ENVIRONMENT	3	2	25	75	100
	20UCN2SE1	IV	Skill Enhancement Course – I @	SOFT SKILLS DEVELOPMENT	2	2	-	100	100
	TOTAL				30	20			700
III	20U3LT3/LA3/L F3/LH3/LU3	I	Language– III		6	3	25	75	100
	20UCN3E3	II	English – III		6	3	25	75	100
	20UCO3C5	III	Core– V	ADVANCED ACCOUNTS - I	4	4	25	75	100
	20UCO3C6		Core– VI	BUSINESS CORRESPONDENCE & REPORTING	3	2	25	75	100
	20UCO3A5		Allied– V	INSURANCE & RISK MANAGEMENT	4	3	25	75	100
	20UCO3A6		Allied–VI	INDIAN ECONOMY	3	2	25	75	100
	20UCO3GE1	IV	Generic Elective I #		2	2	-	100	100
	20UCN3AE2		AEC-II	ENVIRONMENTAL STUDIES	2	2	-	100	100
TOTAL				30	21			800	
IV	20U4LT4/LA4/L F4/LH4/LU4	I	Language–IV		6	3	25	75	100
	20UCN4LE4	II	English– IV		6	3	25	75	100
	20UCO4CC7	III	Core– VII	ADVANCED ACCOUNTS - II	4	4	25	75	100
	20UCO4CC8		Core - VIII	PRACTICAL COSTING	4	3	25	75	100
	20UCO4AC7		Allied– VII	BANKING TECHNOLOGY	4	3	25	75	100
	20UCO4AC8		Allied–VIII	FINANCIAL SERVICES	4	2	25	75	100
	20UCO4GE2	IV	Generic Elective – II #		2	2	-	100	100
	20UCN4EA	V	Extension Activities	NCC, NSS, etc.	-	1	-	-	-
TOTAL				30	21			700	
V	20UCO5CC9	III	Core – IX	INCOME TAX LAW & PRACTICE	6	5	25	75	100
	20UCO5CC10		Core – X	CORPORATE ACCOUNTING	5	5	25	75	100
	20UCO5CC11		Core – XI	COMPANY LAW & SECRETARIAL PRACTICE	5	5	25	75	100
	20UCO5CC12		Core - XII	BUSINESS INTELLIGENCE	5	5	25	75	100
	20UCO5DE1	IV	DSE – I **		5	4	25	75	100
	20UCO5SE2		Skill Enhancement Course – II @		2	2	-	100	100
	20UCO5SE3		Skill Enhancement Course – III @		2	2	-	100	100
	20UCO5EC1		Extra Credit Course – I	GENERAL INTELLIGENCE FOR COMPETITIVE EXAMINATIONS	-	4*	--	100*	100*
TOTAL				30	28			700	
VI	20UCO6CC13	III	Core– XIII	MANAGEMENT ACCOUNTING	5	5	25	75	100
	20UCO6CC14		Core– XIV	FINANCIAL MANAGEMENT	5	5	25	75	100
	20UCO6CC15		Core - XV	ENTREPRENEURIAL DEVELOPMENT	5	5	25	75	100
	20UCO6CC16		Core XVI	AUDITING - PRINCIPLES & PRACTICES	5	5	25	75	100
	20UCO6DE2	IV	DSE II **		5	4	25	75	100
	20UCO6DE3		DSE III **		4	4	25	75	100
	20UCN6AE3		AEC-III	GENDER STUDIES	1	1	-	100	100
	20UCO6EC2		Extra Credit Course – II	COMMERCE FOR COMPETITIVE EXAMINATION	-	4*	--	100*	100*
	20UCOAECA		Extra Credit Course for All	ONLINE COURSE	-	1*	--	-	-
TOTAL				30	29			700	
GRAND TOTAL				180	140	-	-	4300	

\* Not Considered for Grand Total and CGPA.

**# Generic Elective for other major department**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>
III	20UCO3GE1	COMMERCE FOR COMPETITIVE EXAMINATIONS
IV	20UCO4GE2	SERVICES MARKETING

**\*\* Discipline Specific Electives**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>
V	20UCO5DE1A	HUMAN RESOURCE MANAGEMENT
	20UCO5DE1B	LOGISTICS MANAGEMENT
	20UCO5DE1C	CORPORATE FINANCE
VI	20UCO6DE2A	TRAINING & DEVELOPMENT
	20UCO6DE2B	RETAIL MARKETING
	20UCO6DE2C	FINANCIAL MARKET
	20UCO6DE3A	INDUSTRIAL RELATIONS
	20UCO6DE3B	ADVERTISING & SALESMANSHIP
	20UCO6DE3C	FUNDAMENTALS OF INVESTMENT

**@ Skill Enhancement Courses**

<b>SEM</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>
V	20UCO5SE2	OFFICE AUTOMATION – PRACTICAL
	20UCO5SE3	COMPUTERISED ACCOUNTING – PRACTICAL

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
I	20UCO1CC1	Core – I	FUNDAMENTALS OF ACCOUNTING	4	4	100	25	75

### Course Outcomes

At the completion of this course, the students will be able to

- CO1 to acquire the basic principles of accounting and to develop the accounting practices with relevance to Indian Accounting Standards
- CO2 to prepare the financial statements and to evaluate the performance of a sole proprietary concern
- CO3 To develop the problem-solving skills in the preparation of BRS, Bills of Exchange and Average Due Date
- CO4 to deal with the accounting statement of Non-Trading Concerns and service Oriented organisations like clubs, etc.,
- CO5 to outline the operation of the Consignment taking into consideration the Normal and abnormal loss and also to estimate the operating efficiency of Joint Ventures

### UNIT – I

**14 hours**

Accounting – Meaning - # **Accounting Concepts and Conventions** # – Systems of Accounting – Journal – Ledger – Subsidiary Books - Trial Balance – Rectification of Errors – Suspense Account – Introduction to Indian Accounting Standards.

### UNIT – II

**14 hours**

Final accounts of Sole Trader: Trading A/c – Profit & Loss A/c – Balance Sheet – Adjustment Entries – # **Loss by fire** # - Depreciation Accounting Methods: Straight Line Method- Diminishing Balance Method- Annuity Method – Sinking Fund Method.

### UNIT – III

**10 hours**

Bank Reconciliation Statement – Bills of Exchange: Discounting, Endorsement, Retirement and Renewal of a bill – Accommodation Bills - # **Average Due Date** # - Account current.

### UNIT – IV

**10 hours**

Non-Trading Concerns – Types – Accounting Treatment - Receipts and Payment Account – Income and Expenditure Account – Balance Sheet – # **Distinction between Income and Expenditure A/c and Profit and Loss Account** #.

### UNIT – V

**12 hours**

Consignments: Entries and Ledger Accounts in the books of consignor and consignee – # **Loss of goods** # – Abnormal – Normal Loss – Invoicing goods higher than the cost – Joint Ventures: Entries and ledger accounts when separate set of books is opened.

# ..... # **Self - Study portion**

(Marks: Theory 20% and Problems 80%)

**Text Books**

1. R.L.Gupta& M. Radhaswamy - Advanced Accountancy, Sulthan Chand & Sons, New Delhi.
2. R.S.N.Pillai, Bagavathi& S. Uma- Fundamentals of Advanced Accounting (Financial Accounting), S. Chand & Company Ltd, New Delhi.

**Books for References**

1. T.S. Reddy & A. Murthy - Financial Accounting, Margham Publications, Chennai.
2. S.P. Jain & K.L. Narang - Advanced Accountancy, Kalyani Publications, New Delhi.
3. M. C. Shuckla, T. S. Grewal & S.C. Gupta – Advanced Accounts, S.Chand& co, New Delhi.

**Online References:**

1. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>
2. [https://icmai.in/upload/Students/Syllabus2012/Study\\_Material\\_New/Foundation-Paper2-Revised.pdf](https://icmai.in/upload/Students/Syllabus2012/Study_Material_New/Foundation-Paper2-Revised.pdf)
3. <https://www.icsi.edu/media/webmodules/publications/FULL%20FAA%20PDF.pdf>

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code			Title of the Paper			Hours		Credits	
I	20UC01CC1			FUNDAMENTALS OF ACCOUNTING			4		4	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO2	✓	✓	✓		✓	✓	✓	✓	✓	
CO3	✓	✓	✓	✓		✓	✓	✓		✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓		✓	✓	✓	✓	✓	
Number of Matches= 41, Relationship : HIGH										

Prepared By  
**Dr. S. RIZVAN AHAMED**

Checked By  
**Dr. K. VIJAYAKUMAR**

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
I	20UCO1CC2	Core – II	<b>BUSINESS ORGANISATION &amp; MANAGEMENT</b>	4	3	100	25	75

### Course Outcomes

At the completion of this course, the students will be able to

- CO1 explain the concept of business, its system, scope and objectives with relevance to modern business scenario
- CO2 understand the different forms of business organization in order to identify the right form of business
- CO3 develop the skill in the selection of appropriate Plant location and Layout from among different types
- CO4 acquire the knowledge regarding the functions of Management including the process of planning and its application
- CO5 gain knowledge and skills in organizing, leadership and control functions of management

### Unit – I

**12 hours**

Business – Meaning – Definition – Classifications - Business System - Scope and Objectives of Business – Evolution of Business - Modern Business– Online Business Transaction.

### Unit – II

**12 hours**

Forms of Business Organisation – Sole Trading concern – Partnership Firm – Joint Stock Companies - Cooperative Organisation – Government and Public Enterprises – MNCs.

### Unit – III

**12 hours**

Plant Location – Factors influencing Plant Location – Plant Layout – Kinds of Layout.

### Unit – IV

**12 hours**

Management Thought – F.W. Taylor’s Scientific Management – Henry Fayol’s Modern Management – Functions of Management – Steps in Planning – Types of Planning

### Unit – V

**12 hours**

Delegation- CentralisationVs. Decentralisation–Leadership – Traits – Basic Leadership Styles – Control – Steps in Controlling – Techniques of Control.

**Note: #..... # Self - Study portion**

### Text Books

1. C.B. Gupta – Business Organisation & Management, Sultan Chand & Sons
2. Kathiresan&Radha – Business Organisation, Prasanna Publishers
3. Y.K. Bhushan - Business Organisation, Sultan Chand & Sons
4. P.N. Reddy - Principles of Business Organisation and Management, Sultan Chand & Sons
5. Dr. I. Abbas Khan – Production Management, Raja Publications, Tiruchirappalli

### Books for References

1. S.A. Sherlekar, V.S. Sherlekar - Modern Business Organisation & Management, Himalaya Publishing House

2. M.C. Shukla - Business Organisation & Management, Sultan Chand & Sons
3. Make in India – A long felt of the Indian Economy – Dr. Alope Kumar Goyal

### Online References

1. <https://www.toppr.com/guides/business-studies/forms-of-business-organisations/>
2. <https://www.goodreads.com/book/show/26213807-business-organisation-and-management>
3. [https://www.pmindia.gov.in/en/major\\_initiatives/make-in-india/](https://www.pmindia.gov.in/en/major_initiatives/make-in-india/)

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code			Title of the Paper			Hours		Credits	
I	20UC01CC2			BUSINESS ORGANISATION & MANAGEMENT			4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO2		✓			✓		✓	✓	✓	
CO3	✓		✓	✓	✓	✓		✓		✓
CO4	✓				✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓		✓		✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By  
**Dr. I. ABBAS KHAN**

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### Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
I	20UCO1AC1	Allied – I	ECONOMIC ANALYSIS	4	3	100	25	75

### Course Outcomes

At the completion of this course, the students will be able to

- CO1 Acquire knowledge about the core economic activities of business at domestic and global level
- CO2 Understand Law of Diminishing Marginal Utility and Indifference curve analysis and devise models and software for measuring the Utility
- CO3 Deduce the significance of Law of Demand and its practical application highlighting the social and ethical implications
- CO4 Get insights into different laws of production along with the production factors and to criticize the different theories of factors of production
- CO5 Analyse and understand the Break Even point and its usage in business and also the concept of National income

### UNIT – I

**12 hours**

**Economics:** – Definition – Division of Economics – Methods of Economic Analysis – Deductive – Inductive – Theories of Micro and Macro Economics – **#Economic System in India #**.

### UNIT – II

**12 hours**

**Utility Analysis:** Marginal Utility – Law of Diminishing Marginal Utility – Assumptions – **#Importance#**- Indifference Curve Analysis: Assumptions – Properties of Indifference Curve.

### UNIT – III

**12 hours**

**Demand Analysis:** Exception to the Law of Demand – Elasticity of Demand – Price Elasticity of Demand – Factors Influencing Elasticity of Demand.

### UNIT – IV

**12 hours**

**Production and Cost Analysis:** Law of Production – Law of Variable Proportion – Assumptions – Stages of Law – Cost – **#Classification#**- Keynes Liquidity Preference of Interest - Motive – Criticism.

### UNIT – V

**12 hours**

**Break Even Analysis (BEA):** Meaning – Assumptions – Uses of BEA – Limitations - National Income (NI): computation of National Income– Difficulties – Factors Determining National Income.

**Note: #..... # Self - Study portion**

### Text Books

1. Ahluwalia, I.J. and I.M.D. Little (Eds.) (1999), India's Economic Reforms and Development (Essays in honour of Manmohan Singh), Oxford University Press, New Delhi.
2. Dr.Sankaran .S. Margham Publications, Chennai.

### Books for References

1. Uma Kapila, Indian Economy since Independence, Academic Foundation, 19th edition (2009).
2. Datt, R. and K.P.M. Sundharam , “Indian Economy”, S. Chand & Company Ltd., New Delhi.

### Online References

1. [www.unionbudget.nic.in](http://www.unionbudget.nic.in)
2. [www.economist.com](http://www.economist.com)

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper			Hours		Credits		
I	20UCO1AC1		ECONOMIC ANALYSIS			4		3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓	✓	✓	✓	✓	✓	
CO2		✓	✓		✓	✓	✓		✓	✓
CO3	✓		✓	✓		✓		✓		✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5		✓	✓		✓		✓	✓	✓	
Number of Matches= 35, Relationship : High										

Prepared By  
**Dr. G. HADI MOHAMED**

Checked By  
**Dr. K. VIJAYAKUMAR**

### Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
I	20UCO1AC2	Allied – II	COMMERCIAL LAW	4	3	100	25	75

### Course Outcomes

The successful completion of the course, the students will be able to

- CO1 Demonstrate the concepts of business law, sources, types and essential elements of a contract
- CO2 Evaluate legal principles relating to consideration and capacity and incapacity of parties
- CO3 Identify the different modes of performance and discharge of contract and concepts of indemnity and guarantee and bailment and pledge
- CO4 Identify the concepts of creation and termination of agency and rights and duties of principal and agents
- CO5 Understand the law relating to contract of sale, conditions and warranties, caveat emptor and Transfer of Property

### UNIT – I

**12 hours**

Commercial Law – Meaning – Definition – Contract – Nature – Essentials of a valid Contract – # **Offer and Acceptance – Essentials** # - Types of Contracts.

### UNIT – II

**12 hours**

Legal Rules of Consideration - Capacity of Parties – # **Incompetent Persons** # - Free Consent – Coercion – Undue Influence – Misrepresentation – Fraud – Mistake.

### UNIT – III

**12 hours**

Performance of Contract and Discharge of Contract - Modes - Breach of Contract – Remedies - Indemnity and Guarantee – Essentials -Bailment and Pledge – Types – Duties and Rights.

### UNIT – IV

**12hours**Essentials of

Contract of Agency – Principal vs Agent - types of Agents – Rights and Duties of an Agent – Rights and Duties of Principal – Creation and Termination of Agency.

### UNIT – V

**12 hours**

Contract of Sale - Essentials – # **Classification of Goods** # —Documents of Title to Goods– Delivery of Goods – Conditions and Warranties - Caveat Emptor – Transfer of Property – Rights of an Unpaid Seller.

**Note: #..... # Self - Study portion**

### Text Book

1. N.D. Kapoor – Business Laws, Sultan Chand & Sons, New Delhi, 2011
- 2.P.S. Gogna – Business and Industrial Laws, S.Chand& Co Ltd., New Delhi,2010.

### Books for Reference

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

### Online Reference

1. <https://www.udemy.com/courses/search/?ref=home&src=ukw&q=commercial%20law>

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code			Title of the Paper			Hours		Credits	
I	20UCO1AC2			COMMERCIAL LAW			4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓	✓	✓	✓	✓	✓	
CO2		✓	✓		✓	✓	✓		✓	✓
CO3	✓		✓	✓		✓		✓		✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5		✓	✓		✓		✓	✓	✓	
Number of Matches= 35, Relationship : High										

Prepared By  
**Dr. M. SIRAJUDEEN**

Checked By  
**Dr. M. HABEEBUR RAHMAN**

### Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
II	20UCO2CC3	CORE – III	FINANCIAL ACCOUNTING	5	4	100	25	75

### Course Outcomes

At the completion of this course, the students will be able to

- CO1 describe theoretical back ground different grounds of accounting systems including single entry, Branch accounting, Insolvency accounting and so on
- CO2 prepare accounting statements using accounting software based on the background knowledge of accounting in real business scenario
- CO3 Identify the practical oriented problems in the management of a business concern with relevance to accounting and to solve them keeping in mind accepted accounting principles
- CO4 Measure the performance of different type of business concerns employing the interpretation skills which will help to approach real problems like insurance claims, Hire Purchase system, etc
- CO5 Appraise the result of operations and to write reports on the value of the customers and estimate the efficiency of the business

### UNIT-I

**15 hours**

**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** #.

### UNIT-II

**15 hours**

**Branch Accounts:** Meaning – Objects - Types of Branches - Dependent Branches - Accounting in respect of Dependent Branches - Debtors Method - Stock and Debtors Method - Independent Branches - Accounting in respect of Independent Branches - Incorporation of Branch Trail Balance in Head Office Books

**Departmental Accounting:** Meaning – Need - Distinction between Branch and Departmental Accounts - Inter Departmental Transfer.

### UNIT-III

**15 hours**

**Royalty Accounts:** Royalty - Meaning -Minimum Rent - Short Workings - Recoupment of Short Workings - Accounting Treatment - Books of Lessee - Books of Lessor.

**Fire Insurance Claims** - # **Need for Fire Insurance** # - Methods of Claim - Loss of Stock - Average Clause.

### UNIT-IV

**15 hours**

**Insolvency Accounts:** Meaning of Insolvent–Relevant Acts- Insolvency of an Individual – Preparation of Statement of Affairs and Deficiency Account - Differences between Balance Sheet and Statement of Affairs.

### UNIT-V

**15 hours**

**Hire Purchase System:** Definition- Main Features - # **Distinction between Hire Purchase and Instalment Purchase Systems** # - Accounting treatment for Hire Purchase System - Calculation of Interest - Default and Repossession.

**Instalment Purchase System** - Meaning- Accounting Treatment-Books of Buyer- Books of Vendor.

**Note: #..... # Self - Study portion**

**Text Books:**

1. M. C. Shukla, T. S. Grewal & S.C. Gupta – Advanced Accounts, Vol. I, S.Chand & Company Ltd, New Delhi, Revised Edition 2016.
2. Prof. T.S. Reddy & Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai, 2018.

**Books for Reference**

1. R.L. Gupta & M. Radhasamy – Advanced Accountancy, Sultan Chand and Sons, 13th Edition 2012, New Delhi
2. Jain & Narang – Advanced Accountancy, Kalyani Publishers, Ludhiana, 2012.
3. N. Vinayakam & B. Charumati – Financial Accounting – S.Chand & Company Ltd.

**Online References**

1. [www.icaai.org](http://www.icaai.org)
2. <http://www.accountingformanagement.org/>

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code			Title of the Paper			Hours		Credits	
II	20UCO2CC3			FINANCIAL ACCOUNTING			5		4	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓		✓	✓	✓		✓	✓
CO2	✓		✓	✓		✓		✓	✓	✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓		
CO4		✓	✓	✓		✓	✓		✓	✓
CO5	✓				✓	✓	✓	✓	✓	
Number of Matches= 37, Relationship : High										

Prepared By  
**Dr. S. GOPI**

Checked By  
**Dr. K. VIJAYAKUMAR**

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
II	20UCO2CC4	CORE – IV	MARKETING	4	3	100	25	75

### Course Outcomes:

On completion of this course, the students will be able to

- CO1 Acquire knowledge of Marketing Terminologies and Concepts.
- CO2 Identify the nature and type of Consumers and their Buying Behaviour Process.
- CO3 Explain the Individual Components of the Marketing Mix.
- CO4 Derive a suitable Marketing Mix for a Product.
- CO5 Observe the Recent Developments in Marketing.

### UNIT I

**12 hours**

Marketing – Meaning – Definition – Importance - # **Classification of Markets** # – Marketing Concepts – Functions of Marketing – Marketing Mix – Meaning - Elements.

### UNIT II

**12 hours**

Consumer Behaviour – Meaning – Importance – # **Types of Buying Motives** # - Consumer Buying Decision Making Process – Determinants - Market segmentation - Concept – Bases.

### UNIT III

**13hours**

Product - Meaning – Importance - # **Product Classifications** # - Concept of Product Mix - Product Life Cycle - New Product Planning and Development - Branding, Packaging and Labelling – Types – Importance - Product Positioning, Product Differentiation – Concept and Importance.

### UNIT IV

**13 hours**

Pricing – Meaning – Objectives – Significance -Influential Factors in Pricing Decisions – Methods and # **Kinds of Pricing** # - Promotion - Nature and Importance - Promotion Tools: Advertising, Personal Selling, Public Relations & Sales Promotion – Concept and Characteristics - Promotion mix – Concept and Factors affecting Promotion Mix Decisions.

### UNIT V

**10 hours**

Distribution - Channels of Distribution - Meaning and Importance - Types – Influential Factors in Selection of Distribution Channel – Functions of Middlemen – # **Types of Retail Outlets** # - Recent Developments in Marketing: Social Marketing; Digital Marketing, Direct Marketing, Services Marketing, Green Marketing - Concept and Characteristics.

### #..... # Self Study Portion

#### Text Books

1. Philip Kotler; Garry Armstrong – Principles of Marketing, Pearson Education, 12<sup>th</sup> Edition, 2007.
2. Dr. N. Rajan Nair; Sanjith R. Nair – Marketing, Sultan Chand & Sons, New Delhi, 2017.
3. R.S.N. Pillai&Bagavathi – Modern Marketing: Principles and Practices, S. Chand Publishing, New Delhi,2018.

#### Books for Reference

1. Simon Manjaro - The Essence of Marketing, Prentice-Hall of India, New Delhi.

2. T.N. Chhabra, - Principles of Marketing, Sun India Publication, New Delhi.
3. Dr. L. Natarajan – Marketing, Margham Publication, Chennai.

### Online References

1. [https://swayam.gov.in/nd2\\_imb19\\_mgl11/preview](https://swayam.gov.in/nd2_imb19_mgl11/preview)
2. [http://www.pondiuni.edu.in/storage/dde/downloads/mbaii\\_mm.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf)
3. <http://www.universityofcalicut.info/SDE/BComBBAMarketing.pdf>

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code			Title of the Paper			Hours		Credits	
II	20UCO2CC4			MARKETING			4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓			✓
CO2	✓	✓	✓		✓	✓	✓	✓	✓	
CO3	✓	✓	✓	✓		✓	✓			
CO4		✓	✓		✓	✓		✓	✓	✓
CO5		✓		✓	✓	✓		✓	✓	✓
Number of Matches= 35, Relationship : High										

Prepared By  
**Dr. A. MEHATHAB SHERIFF**

Checked By  
**Dr. M. HABEEBUR RAHMAN**

### Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
II	20UCO2AC3	Allied – III	BUSINESS STATISTICS	4	3	100	25	75

### Course Outcomes

The completion of the course will make the students to

- CO1 Remember the basic concepts of mean, median, mode with examples.
- CO2 Calculate measures of dispersion and quartile deviation with illustrate the examples.
- CO3 Applying domain knowledge of mathematical ideas through skewness and correlation co-efficient.
- CO4 Explain the accurate and efficient use of regression analysis and moving averages.
- CO5 Demonstrate mathematical ideas through analyzing and explaining concepts from interpolation, extrapolation and graphic method.

### UNIT - I

**12 hours**

Introduction – Tabulation and Classification – Diagrams and Graphs – Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.

### UNIT - II

**12 hours**

Measures of Dispersion – Range – Quartile-Deciles-Percentiles – Quartile Deviation – Mean Deviation – Standard Deviation – # **Co-efficient of Variation**#

### UNIT - III

**12 hours**

Measurement of Skewness – Karl Pearson and Bowley Methods – Correlation – Simple, Rank – Coefficient of Concurrent Deviations.

### UNIT - IV

**12 hours**

Regression Analysis – Simple – Regression Equations –X on Y-Y on X-Time Series Analysis – Components – Fitting a Straight Line by the Method of Least Squares – Moving Averages.

### UNIT - V

**12 hours**

Interpolation – Extrapolation – Graphic Method – Newton's Forward Difference Method – #**Newton's Backward Difference Method**# – Lefrange's Method.

**(Marks: Theory – 40% and Problems – 60%)**

**Note: #..... # Self - Study portion**

### Text Book

Business Tools for Decision Making, PA. Navanitham, Jai Publishers, Trichy- 21, 2016.

### Books for Reference

1. Business Mathematics and Statistics, Dr.S. Ismail Mohideen, Mr.A. Mohamed Ismayil & Mr. A. Prasanna, Jayam Publications, Trichy, 2011.
2. Business Mathematics, D.C. Sancheti & V.K.Kapoor, Sultan Chand & Sons, New Delhi - 1993.
3. Statistics, R.S.N. Pillai and Bhagawathi, S.Chand & Sons, New Delhi -2007
4. Statistical and Numerical Methods, P.R. Vittal and V. Malini, Margham Publications, Chennai, 2002.
5. Business Statistics, K.Alagar, Tata McGraw, Hill Education Private Limited, 2<sup>nd</sup> Edition 2009.

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code			Title of the Paper			Hours		Credits	
II	20UCO2AC3			BUSINESS STATISTICS			4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	√	√		√	√	√	√	√	√	√
CO2		√	√	√		√	√	√		
CO3	√				√	√	√		√	√
CO4	√	√	√	√	√		√	√	√	√
CO5	√		√	√	√	√		√	√	
Number of Matches= 37, Relationship : High										

Prepared By  
**Dr. A. Prasanna**

Checked By  
**Dr. M.Marimuthu**

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
II	20UCO2AC4	Allied – IV	<b>BUSINESS ENVIRONMENT</b>	3	2	100	25	75

### Course Outcomes

- CO1 Familiarize with the nature of business environment and its components
- CO2 demonstrate and develop conceptual framework of business environment and generate interest in international business
- CO3 evaluate the legal, social and economic environments of business and able to describe the global environment of business
- CO4 demonstrate sensitivity towards ethical and moral issues and have ability to address them in the course of business
- CO5 apply knowledge of business concepts and functions in an integrated manner

### UNIT – I 9 hours

**Business Environment:** Meaning – Nature – Objectives - Types – # **Significance** # – Internal Environment and its Elements - Micro Environment and its Elements – Macro Environment and its Elements – Impact of Environment on Business.

### UNIT – II 9 hours

**Environmental Analysis:** Meaning – Process – Importance – # **Limitations** # – Environmental Techniques: SWOT Analysis – ETOP Analysis.

### UNIT – III 9 hours

**Environmental Culture:** Definition – Elements of Culture – Characteristics - Impact of Foreign Culture on Business - Business Ethics: - Nature – Need for Ethics in Business – # **Levels of Business Ethics** # - Benefits for Ethics.

### UNIT – IV 9 hours

**Global and Social Environment:** Foreign Direct Investment (FDI) – Determinants of FDI – Multi National Corporation (MNC) – Concept of MNC - Social Responsibility of Business – Concept – Nature - # **Guidelines** #.

### UNIT – V 9 hours

**Economic Environment** – Economic Systems– Mixed Economy- Features – Advantages - Parameters and their impact of Business - GDP – Per Capita Income – New Economic Policy – LPG - Five Year Planning – Niti aayaog

### #.....# Self Study Portion

#### Text Books

1. Dr.C.D. Balaji, Business Environment, Margham Publications, Chennai, 2017.
2. Dr.C.B.Gupta, Business Environment, Sultan Chand & Sons, New Delhi, 2010.
3. Dr. Sheeba Julius, Business Environment, Charulatha publications, Chennai, 2016.

### Books For References

1. Francis Cherunilam, Business Environment Text and Cases, Himalaya Publishing House, 2014.
2. Aswathappa K, Essentials of Business Environment, Himalaya Publishing House, Mumbai 2014.
3. Dr.S.Sankaran, Business Environment, Margam Publications, Chennai 2011.
4. Justin Paul, Business Environment: Tata McGraw-Hill Publishing, Co. Ltd. 2018.

### Online References

1. [www.ncdrc.nic.in/11.html](http://www.ncdrc.nic.in/11.html)
2. [www.modir21.com](http://www.modir21.com)

Semester	Code			Title of the Paper			Hours		Credits	
II	20UCO2AC4			BUSINESS ENVIRONMENT			3		2	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓		✓	✓	✓		✓	
CO2	✓	✓		✓	✓		✓	✓		✓
CO3		✓	✓	✓		✓		✓	✓	✓
CO4	✓		✓		✓		✓	✓	✓	
CO5	✓	✓		✓	✓		✓		✓	
Number of Matches= 33, Relationship : Moderate										

Prepared By  
**Dr. G. HADI MOHAMED**

Checked By  
**Dr. M. HABEEBUR RAHMAN**

### Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Seme ster	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
III	20UCO3CC5	Core – V	ADVANCED ACCOUNTS - I	4	4	100	25	75

### Course Outcomes

At the end of this course, the students would have

1. Learnt basic concepts of partnership and to prepare final accounts of partnership firm.
2. Able to prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners
3. Gained knowledge about the financial statements on dissolution of the firm
4. Learnt relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business
5. Prove proficiency with the ability to engage in competitive exams like C.A., CS, ICWA and so on.

### UNIT – I

**12 hours**

Partnership – Meaning and Features - Definition of Partnership - # **Partnership Deed**# - Interest on Capital – Interest on Drawings -Profit and Loss Appropriation Account - Capital Accounts of Partners- Fixed Capital method - Fluctuating Capital method – Partnership Final Accounts.

### UNIT – II

**12 hours**

Admission of a partner – Adjustment in the Profit Sharing Ratio – # **Calculation of Sacrificing ratio**# - Treatment of Goodwill – Adjustment for Revaluation of Assets and Liabilities – Adjustment of reserves and other accumulated profit– Adjustment for capital.

### UNIT- III

**12 hours**

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.

### UNIT – IV

**12 hours**

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 the partners – Piecemeal distribution – Methods: Proportionate Capital method – Maximum Loss method.

### UNIT – V

**12 hours**

Sale of Partnership to a Limited Company – Meaning – # **Advantages**# - Accounting Treatment – Computation of Purchase consideration- Closure of Firm's books – Opening the books of New Company or Purchasing Company.

**(Marks: Theory 20% and Problems 80%)**

**Note: #. # Self-Study portion.**

### TEXT BOOKS:

1. M.C. Shukla, T.S. Grewal, S.C. Gupta - Advanced Accounts - S.Chand & Company Ltd, New Delhi, 2019

### BOOKS FOR REFERENCE:

1. S.N.Maheswari – Advanced Accountancy(Vol.II) – Vikas Publishing House, New Delhi -2018
2. T.S.Reddy & A.Murthy – Financial Accounting – Margham Publications, Chennai -2017
3. R.S.N.Pillai , Bagavathi & Uma – Advanced Accounting – S.Chand & Co.Ltd., New Delhi - 2007
4. R.L.Gupta & Radhasamy – Advanced Accountancy – Sultan Chand & Sons, New Delhi -2018

### ONLINE REFERENCES:

1. [https://swayam.gov.in/nd2\\_cec19\\_cm03/preview](https://swayam.gov.in/nd2_cec19_cm03/preview)
2. [https://swayam.gov.in/nd2\\_cec20\\_mg23/preview](https://swayam.gov.in/nd2_cec20_mg23/preview)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
III	20UCO3CC5		ADVANCED ACCOUNTS - I			4		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓			✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 31, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. K. HALIMUNNISA</b>	<b>Dr. M. MARIMUTHU</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
III	20UCO3CC6	Core - VI	<b>BUSINESS CORRESPONDENCE AND REPORTING</b>	3	2	100	25	75

### Course Outcomes

At the end of this course, the students would have

1. Gain knowledge about the process and importance of communication
2. Have Awareness regarding new trends in business communication, various media of communication and communication devices
3. Develop and deliver effective presentation
4. Exhibit their skills to maximize team effectiveness
5. Draft effective business correspondence with brevity and clarity

### UNIT – I

**9 Hours**

Business Correspondence – Meaning - Objectives - # **Types of Communication** # - Modern Communication devices - Characteristics of a Business Letter - Qualities of a good Business Letter – Essentials - Creating Goodwill in Correspondence.

### UNIT – II

**9 Hours**

Format of Business letters - Circular letters - Sales letters - Follow-up letters - # **Trade enquiries** # - Offers and Quotations - Trade order - Status enquiry - Confirmation of orders - Complaint and their adjustments.

### UNIT- III

**9 Hours**

Collection letters - Making payments - Application for situation - Correspondence with the Government - #**Agenda and Minutes**# - Drafting of Reports - Secretarial Correspondence.

### UNIT – IV

**9 Hours**

Banking Correspondence - Insurance Correspondence - #**Agency Correspondence**#.

### UNIT – V

**9 Hours**

Import Trade Correspondence - Export Trade Correspondence - #**Letters to Editors** #- Complaints of Personnel - Public Relations Letters.

**Note: #. ....# Self - Study portion**

### TEXT BOOKS:

1. Rajendra Pal and J. S. Korlhalli - Essentials of Business Communication -Sultan Chand & Sons, New Delhi - 2012

### BOOKS FOR REFERENCE:

1. . R.C. Sharma, Krishna Mohan - Business Correspondence and Report Writing – Tata McGraw Hill Publishers, New Delhi- 2017
2. R.S.N.Pillai & Bagavathi - Modern Commercial Correspondence - S.Chand & Co.Ltd, New Delhi-2007
3. S.M. Rai &Urmila Rai - Business Communications - Himalaya Publishing House, New Delhi- 2019
4. Nirmal Singh - Business Communication (Principles, Methods and Techniques)- Deep & Deep Publications Pvt. Ltd.- New Delhi - 2006

### ONLINE REFERENCE:

1. [https://swayam.gov.in/nd2\\_imb19\\_mg14/preview](https://swayam.gov.in/nd2_imb19_mg14/preview)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
III	20UCO3CC6		BUSINESS CORRESPONDENCE AND REPORTING			3		2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓			
CO2	✓	✓	✓	✓		✓	✓			✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	
CO4	✓	✓	✓	✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓		✓	✓	✓	✓	
Number of Matches= 38, Relationship : High										

Prepared By	Checked By
<b>Dr. K. HALIMUNNISA</b>	<b>Dr. A. KHALEELUR RAHMAN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
III	20UCO3AC5	Allied - V	INSURANCE & RISK MANAGEMENT	4	3	100	25	75

### Course Outcomes

At the end of this course, the students will be able to

1. Understand the fundamental knowledge and function of insurance.
2. Identify and Measure the different types of Life Insurance
3. Analyze the types of insurance such as Fire, Marine and Motor and also understand the Principles of Islamic Insurance
4. Gain the knowledge about the Risk and Uncertainty
5. Acquire the knowledge of Risk management and techniques

### UNIT-I

**12 Hours**

Insurance – Meaning - Definition – Features – Functions – Principles – Types – Importance – Benefits – **#Re-insurance#** – Characteristics – IRDA - Objectives – Powers and Functions.

### UNIT-II

**12 Hours**

Life Insurance - Features – Advantages –Fundamental Principles – Procedure of taking life Insurance – Classification of Life Insurance Policies – Health Insurance – Employees Benefits – **#Health and Retirement Benefits #**

### UNIT-III

**12 Hours**

Fire Insurance – Features – Types – Principles – Marine Insurance – Principles – Types – Motor Insurance and Burglary Insurance – Objectives – Advantages –Loss of Profit– **# Principles of Islamic Insurance#**

### UNIT-IV

**12 Hours**

Risk – Meaning – Risk and Uncertainty – Risk Identification – Classification of Risk – **# Risk Control Techniques#** – Risk Financing – Classification – Property and Liability Loss Exposures.

### UNIT -V

**12 Hours**

Introduction to Risk Management – Business Liability and Risk Management Insurance – **# Risk Management Process #** – Importance – Risk Management Techniques – Principles – 10 P's of Risk Management.

**Note: # .....# Self-Study portion.**

### Text Book

Dr.P.K.Gupta – Insurance and Risk Management , Himalaya Publishing House Mumbai, 2019.

### Reference Books

1. Dr.P.Periasamy – Principles and Practice of Insurance, Himalaya Publishing House Mumbai, 2017.
2. Dr. Murthy.A – Elements of Insurance, Margham Publications, Chennai .
3. Dr. Sunil Kumar – Insurance and Risk Management , Galgotia Publishing Company, New Delhi, 2017.
4. ICAI , New Delhi – Study Material - Risk Management and Reinsurance, 2020.

**Online Reference**

1. <https://www.icsi.edu/media/webmodules/publications/9.3%20INSURANCE%20LAW%20AND%20PRACTICE.pdf>
2. [http://ebooks.lpude.in/commerce/bcom/term\\_6/DCOM309\\_INSURANCE\\_LAWS\\_AND\\_PRACTICES.pdf](http://ebooks.lpude.in/commerce/bcom/term_6/DCOM309_INSURANCE_LAWS_AND_PRACTICES.pdf)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
III	20UCO3AC5		INSURANCE & RISK MANAGEMENT			4		3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO2	✓	✓	✓	✓		✓	✓		✓	
CO3	✓	✓	✓	✓				✓		
CO4	✓	✓	✓		✓	✓		✓	✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 38, Relationship : High										

<b>Prepared by:</b>	<b>Checked by:</b>
<b>Dr. Y. MOYDHEEN SHA</b>	<b>Dr. M. SIRAJUDEEN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
III	20UCO3AC6	Allied - VI	INDIAN ECONOMY	3	2	100	25	75

### Course Outcomes

At the end of this course, the students will be able to

1. Identify the characteristics of Indian Economy as a Developing Economy, Describe the Demographic Trends in India and understand the problem of poverty and unemployment.
2. To create an idea about the significance of Agriculture in Indian Economy, understand the Land reforms, Green revolution, Agricultural Policy, Industrial Policy and importance of small scale industries and its problems.
3. Understand economic planning and development issues like Niti Aayog, Monetary Policy, Fiscal Policy and LPG Policy in India.
4. Trend and composition of National Income, Per-Capita Income of India and Inflation and Deflation causes and effects.
5. Understand the Globalisation and its impact on Indian Economy and India's foreign trade policy, FDI and India balance of payments.

### UNIT-I

9 Hours

**Basic features and problems of Indian Economy:** Nature of Indian Economy-Demographic features and Human Resource Development - Problems of Poverty- Unemployment-Income inequality- Black money in India

### UNIT-II

9 Hours

**Sectoral composition of Indian Economy:** Issues in Agriculture sector in India- land reforms- Green Revolution and Agriculture policies of India- Industrial development, Small Scale and Cottage Industries-Industrial Policy- Public sector in India-Service sector in India.

### UNIT-III

9 Hours

**Economic Policies:** Economic Planning in India - Planning commission v/s NITI Aayog- Monetary policy in India- Fiscal Policy in India- Centre State Finance Relations- Finance commission in India- LPG policy in India.

### UNIT-IV

9 Hours

**National Income:** Concepts –Methods of Computation –Inflation-Types –Causes-Concepts of Deflation –Effects of Deflation

### UNIT-V

9 Hours

**External sector in India:** India's foreign trade value composition and direction- India Balance of payment since 1991- FDI in India- Impact of Globalization on Indian Economy- WTO and India.

### Text Books:

1. Sankaran-Indian Economy (1 January 2014), Margham Publication
2. Ishwar Dhingra-(Edition: 37<sup>th</sup>)2014, Indian Economy (Policies and Environment), Sultan Chand & sons
3. Ruddar Datt & K.P.M.Sundharam-Indian Economy ((2018),S.Chand& Co.Ltd
4. Bardhan, P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.

### Reference Books:

1. K.K.Dewett, J.D.Varma &M.L.Varma-Indian Economy, S.Chand& Co.Ltd -Latest Edition
2. Misra & Puri- Indian Economy, Himalaya PublishingHouse
3. KapilaUma: Indian Economy: Policies and Performances, Academic Foundation

### Online Reference:

1. <https://www.meritnation.com/.../economics/indian-economic-development/...>
2. <https://www.brainkart.com/.../Indian-Economy---Economic-Growth-and-D..>
3. [www.economicsdiscussion.net/national-income/...national-income/study...n...](http://www.economicsdiscussion.net/national-income/...national-income/study...n...)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
III	20UCO3AC6		INDIAN ECONOMY			3		2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO2		✓			✓		✓	✓	✓	
CO3	✓		✓	✓	✓	✓		✓		✓
CO4	✓				✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓		✓		✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. G. PASUPATHI</b>	<b>Dr. K. VIJAYAKUMAR</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
III	20UCO3GE1	GE - I	COMMERCE FOR COMPETITIVE EXAMINATIONS	2	2	100	-	100

### Course Outcomes

1. To acquire the basic principles of business organisation and to develop the business practices with relevance to Trade and Commerce. The students can also able to examine the logic and working of Business organizations and outlines the major functions of Management and understand the responsibilities of Managers.
2. To know the basic Accounting Principles and to acquire conceptual knowledge of Financial Accounting and to impart skills for recording various kinds of business transactions. Students also to understand Taxation System especially Basic platforms of Income Tax, GST and Customs Duty.
3. To grasp the broad features of Indian financial system with its apex objectives and purview Students also able to realize the various banking services and their regulations which govern the lending operations, holding of funds and various banking innovations.
4. To acquire the dynamics of marketing and their techniques, skills and also the relevance of consumer behaviour. They also gain ability and confidence to tackle common practices and problems of business.
5. To understand the nature of human resources and its significance to the organization. The students will become a competent in various aspects of managing the human resources and to develop the skills in HR.

### UNIT – I

**6 Hours**

**Business Organisation and Management:** Business – Meaning and Nature - Differences between Business, Profession and Service – Elements of Business - Commerce – Meaning – Hindrances of Commerce -Various forms of Business Organisation. Management: Meaning – Functions –levels.

### UNIT – II

**6 Hours**

**Accounting and Taxation:** Accounting – Meaning - Concepts –Conventions – Journal – Ledger – Trial Balance – Final Accounts (Theory Only). **Taxation:** Tax – Meaning - Types of Taxes – Direct and Indirect Taxes – GST– Basics of Customs Duty.

### UNIT – III

**6 Hours**

**Banking Services** – Meaning – Types of Banks - Commercial Banks – Functions –Types of bank Account – Cheque - types - Crossing – types - Central Bank – Functions - E-Banking and M-banking.

### UNIT – IV

**6 Hours**

**Marketing:** Market and Marketing – Evolution – Classification of market –Marketing Functions - Marketing Mix – Market Segmentation – Bases - Marketing of Services.

### UNIT – V

**6 Hours**

**HRM:** Meaning - Objectives – Functions – Job Analysis – Job Description – Job Specification - Job Evaluation - Recruitment – Sources - Process – Selection Method – Training.

#### Text Books:

1. C.D.Balaji - Business Organisation – Margham Publications, Chennai (2019)
2. T.Ramasamy – Principles of Management - Himalaya Publishing House (2019)
3. T.S.Reddy & Dr. A Murthy - Financial Accounting - Margham Publications, Chennai (2020)
4. A.Murthy - Income Tax Law &Practice - Vijay Nicole Imprints (P) Ltd, Chennai. (2020)
5. R.G.Saha & S.K. Podder– GST Law &Practice - Himalaya Publishing House (2019)
6. Preeti Singh - Dynamics of Indian Financial System – Ane Books Pvt Ltd., Chennai (2016)
7. E.Gordon & K.Natarajan - Banking Theory, Law & Practice – Himalaya Publishing House (2019)
8. RSN Pillai & Bagavathi – Modern Marketing –S.Chand & Company, New Delhi (2017)
9. S.S.Khanka - Human Resource Management – S.Chand & Company, New Delhi (2018)

#### Books for Reference:

1. D.N. Bose & Ragavendra Mathur – Principles and Practice of Commerce – S.Chand & Company Ltd.
2. Dr. L.N.Koli & Madan Singh – Upkar’s UGC NET/SET/JRF Commerce Paper II & III – UpkarPrakashan , Agra.
3. Vivek K.Gupta & Manoj Kaushik - Upkar’s Objective Commerce, UpkarPrakashan, Agra
4. R.K. Sharma & Shashi K Gupta - Business Organisation and Office Management – Kalyani Publishers, Chennai (2017)
5. Gordan & Natarajan - Indian Financial System - Himalaya Publishing House (2019)

#### **Online References:**

1. <https://www.indiabix.com/>
2. <https://scholarexpress.com/multiple-choice-questions-mcq-with-answers-on-organisation/>
3. <https://www.objectivequiz.com/objective-questions/business-management/financial-accounting>
4. <https://www.avatto.com/ugc-net-exam/commerce/mcqs/ugc-net/questions/427/1.html>
5. <https://www.gkseries.com/accounting/accounting-questions-and-answers>
6. <https://www.oliveboard.in/blog/250-banking-awareness-mcqs-pdf-ibps-trb/>
7. <https://competitive-exam.in/questions/banking-mcq-question-answer>
8. <http://dimr.edu.in/wp-content/uploads/2015/03/MCQ-FOR-BOM.pdf>
9. [http://www.ngmc.org/wp-content/uploads/2019/06/B.Com\\_-BI-16UBI513-INCOME-TAX.pdf](http://www.ngmc.org/wp-content/uploads/2019/06/B.Com_-BI-16UBI513-INCOME-TAX.pdf)
10. [http://www.rcemorissa.org/images/SHRM\\_MCQ.pdf](http://www.rcemorissa.org/images/SHRM_MCQ.pdf)
11. <https://ddceutkal.ac.in/Syllabus/BECG-MBA.pdf>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
III	20UCO3GE1		COMMERCE FOR COMPETITIVE EXAMINATIONS				2		2	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	√	√	√		√	√	√		√	√
CO2	√	√		√	√	√	√	√	√	
CO3	√		√	√		√	√	√		√
CO4	√	√	√	√	√		√	√	√	√
CO5	√	√	√	√	√	√	√	√	√	√
Number of Matches= 42, Relationship : High										

Prepared By	Checked By
<b>Dr. K. VIJAYAKUMAR</b>	

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
IV	20UCO4CC7	Core - VII	ADVANCED ACCOUNTS – II	4	4	100	25	75

### Course Outcomes

At the end of this course, the students will be able to

1. Identify and recognize the accounting procedures involved in the issue of shares at par, premium and discount, calls in arrears and advance, forfeiture and reissue of shares.
2. Develop an understanding about the issue of Preference shares at par and premium, its redemption out of revenue reserves and proceeds of fresh issue.
3. Exposure to Debentures, its issue and redemption at par, discount and premium.
4. Gain knowledge about the factors determining the value of Good will and methods of valuing it.
5. Gather idea and comprehend on the final accounts of Companies and ultimately acquire the proficiency skills needed to face CA and CMA exams and employability in Auditing firms.

### UNIT I

**15 Hours**

Company Accounts – Issue of Shares – Under Subscription and Oversubscription – Calls-in-arrears and Calls-in-advance – **Issue of share at Par, Premium and Discount** – Forfeiture of shares at par and premium – Reissue of forfeited shares.

### UNIT II

**15 Hours**

Preference Shares – **Provisions of Companies Act** – Issue of Preference Shares at Par and Premium – Redemption of Preference Shares out of revenue reserves, proceeds of fresh issue and combination of both.

### UNIT III

**15Hours**

Debentures – **Meaning, Types** – Issue at Par, Discount and Premium – Redemption at Par, Discount and Premium.

### UNIT IV

**15 Hours**

Valuation of Goodwill – **Factors determining the value of Goodwill** – Methods of Valuation of Goodwill – Average Profit Method, Super Profit Method, Capitalisation Method.

### UNIT V

**15 Hours**

Final Accounts of Companies - Problems following the new format - calculation of Managerial Remuneration.

### Text Book:

1. M. C. Shukla, T. S. Grewal & S. C. Gupta - Advanced Accountancy – S. Chand Publishers., Volume II, 2017, 19<sup>th</sup> Edition.

### Books for Reference:

1. T. S. Reddy & Dr. A. Murthy - Corporate Accounting –Margham Publications, T-Nagar, Chennai.
2. S. P. Jain & K. L. Narang – Advanced Accountancy – Kalyani Publications, Chennai, Volume II.
3. R. L. Gupta & Radhaswamy –Advanced Accountancy –Sultan Chand & Sons, Daryaganj, New Delhi, Volume II.

### Online Reference:

1. <https://resource.cdn.icai.org/28890cpt-fa-sm-cp1>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
IV	20UCO4CC7		ADVANCED ACCOUNTS – II			5		5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓	✓	✓	✓		✓	✓
CO2	✓		✓	✓	✓	✓	✓	✓	✓	✓
CO3	✓	✓	✓	✓	✓	✓	✓			
CO4	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Number of Matches= 44, Relationship : High										

Prepared By	Checked By
<b>Dr. A. SOPHIA ALPHONSE</b>	<b>Dr. M. MARIMUTHU</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
IV	20UCO4CC8	Core - VIII	PRACTICAL COSTING	4	3	100	25	75

### Course Outcomes

On completion of this course, the students will

1. Acquire the basic conceptual framework of cost accounting concept and various methods involved in cost ascertainment. The students understood the significant role of cost accounting systems, classification, elements, installation of cost accounting system and applied the procedure to prepare cost sheet, tender and quotation.
2. Learn the significant role of the store keeping department in order to material identifying, classifying, and maintenance of stock records. The students gained the skill to prepare the store ledger account with various methods of pricing of material issues in the inventory control department.
3. Be able to develop the knowledge about labour cost amounts to a significant portion of the total cost along with ability in knowing the objectives of time keeping, time booking, idle time, overtime and labour turnover concept in order to implement good wage and incentive system to be fair to the organization.
4. Enhance the knowledge about the classification, allocation, and apportionment of overhead expenses in an organization in order to ascertain accurate cost for pricing and control methods.
5. Acquire the skills and strategies of various methods of costing which are used for cost ascertainment depending upon the nature of the industry such as job costing, contract costing and process costing.

### UNIT – I

**9 Hours**

**Introduction to Cost Accounting:** Cost Accounting – Nature and Scope – Cost analysis, Concepts and Classifications – Elements and Methods – Installation of Costing Systems - *#Distinguish between Cost Accounting and Financial Accounting #*- Cost Sheet – Tender and Quotation.

### UNIT – II

**9 Hours**

**Material:** Material Control – Objectives – *#Need#* – Organisation and Techniques – Levels of Stock – Perpetual Inventory – ABC Analysis – EOQ – Stores Ledger – Pricing of Material Issues – FIFO, LIFO, Simple Average and Weighted Average.

### UNIT – III

**10 Hours**

**Labour:** Labour Cost – Time Keeping and Time Booking – Methods of Remuneration and Incentive Schemes - Idle Time and Over Time – Labour Turnover – *#Causes and Remedies#*- Methods of Calculating Labour Turnover.

### UNIT – IV

**10 Hours**

**Overheads:** Overheads – Meaning – Classification, Allocation and Apportionment – Primary and Secondary Distributions (Excluding Set Method) – Absorption – Methods – *# Machine Hour Rate #*.

### UNIT – V

**10 Hours**

**Methods of Costing:** Job Costing - Contract Costing – Process Costing: Normal loss, Abnormal loss and Abnormal gain (Excluding Inter- Process Profit, Joint and By- Product, Equivalent Production)

**(40% Theory & 60% Problems)**

**Note:** *#.....# Self-Study portion.*

### Text Book:

1. S.P. Jain and K. L. Narang– Cost Accounting, Principles and Practice Kalyani Publishers, New Delhi, January 2018.

### BOOKS FOR REFERENCE:

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, New Delhi, 2015.
2. S.N. Maheswari & Mittal – Cost Accounting , Mahavir Publication, New Delhi, January 2016.
3. T.S. Reddy & Y. Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai, January 2012.
4. R.S.N. Pillai and V. Bagavathi – Cost Accounting, S.Chand & Company Ltd. New Delhi,

**ONLINE REFERENCES:**

1. [www.icmai.in](http://www.icmai.in)
2. [www.svtuition.org](http://www.svtuition.org)
3. [cbseacademic.nic.in](http://cbseacademic.nic.in)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
IV	20UCO4CC8		PRACTICAL COSTING			4		3		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	√	√	√	√	√	√	√	√	√	
CO2	√	√		√	√	√	√	√		√
CO3	√	√	√			√	√		√	√
CO4	√	√	√	√	√	√	√	√	√	
CO5	√	√	√	√	√	√	√	√	√	√
Number of Matches= 43, Relationship : High										

Prepared By	Checked By
<b>Dr. N. MOHAMED SIDDIQ</b>	<b>Dr. M. SIRAJUDEEN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
IV	20UCO4AC7	Allied - VII	BANKING TECHNOLOGY	4	3	100	25	75

### Course Outcomes

At the end of this course, the students will

1. Know the Indian Banking systems and functions of Central Bank and RBI
2. Learn various procedures of handling bank accounts and employ their abilities in different areas of customer relations and grievances
3. Understand the applications of Indian financing network and to analyze the latest trends and developments of e-banking
4. Employ their learned skills to implement the Paying and collecting of Negotiable Instruments and also determining legal protections
5. Determine and evaluate the sound lending principles and have precautions while lending the loans and advances

### UNIT-I

**12Hours**

Banking – meaning – Definition – Banker- Customer – Relationship – Role of Banks-Commercial Banking Systems in India – Central Banking and role of RBI and their Functions- # **Islamic Banking**# - Concepts

### UNIT-II

**12Hours**

Opening of bank accounts – Procedures – Types of bank accounts – Types of Customers (Individuals, Firms, Trust and Companies) – Importance of Customer relations – Customer Grievances – Customer Redressal – # **Ombudsman** #

### UNIT-III

**12Hours**

Cheque – Definition – Features – Types – Crossing – Significance – Types of crossing – Electronic Banking – Electronic delivery channels (IMPS, RTGS, NEFT, UPI) – e-wallet - # **Digital Cash**# – Facets of E-banking.

### UNIT-IV

**12Hours**

Paying Banker – Duties – Legal protection – #**Payment in Due Course**# - Collecting Banker – Duties – Legal protection

### UNIT -V

**12Hours**

Principles of sound lending – Forms of securities – Types – Advances – Precautions – Introduction of Credit Information Bureau of India Ltd (CIBIL) – Non-Performing Assets (NPA) – Meaning – # **Factors contributing NPAs**#

**Note: # .....# Self-Study portion.**

### Text Book

Gordon E & Natarajan. K – Banking Theory and Practice, Himalaya Publishing House, Mumbai, 2017.

## Reference Books

1. Sundaram K.P.M and Varshney.P.N – Banking Theory Law and Practice, Sulthan Chand & Sons, New Delhi,2017
2. Santhanam. B - Banking Theory Law and Practice, Margham Publications, Chennai, 2019
3. Agarwal O.P – Modern Banking of India, Himalaya Publishing House, Mumbai, 2016
4. Varshney P. N –Banking Law & Practice, Sulthan Chand & Sons, New Delhi, 2017
5. Dr. S. Gurusamy - Banking Theory Law and Practice, Tata Mc Graw-Hill Education India,2009

## Online Reference

1. [www.rbi.org.in](http://www.rbi.org.in)
2. <https://www.icsi.edu/media/webmodules/BANKING LAW AND PRACTISE 30112018.pdf>

### Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:

Semester	Code		Title of the Paper				Hours		Credits	
IV	20UCO4AC7		BANKING TECHNOLOGY				4		3	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓		✓	✓	
CO2	✓	✓	✓		✓	✓	✓	✓		✓
CO3	✓	✓	✓		✓		✓	✓	✓	
CO4	✓			✓		✓		✓		✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 37, Relationship : High										

<b>Prepared by:</b>	<b>Checked by:</b>
<b>Dr. Y. MOYDHEEN SHA</b>	<b>Dr. M. HABEEBUR RAHMAN</b>

### Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
IV	20UCO4AC8	ALLIED – VIII	FINANCIAL SERVICES	4	2	100	25	75

### Course Outcomes

On completion of this course, the students will

1. Acquire basic knowledge of the Meaning and Scope of Financial Services in India.
2. Identify the nature, types and legal framework of Mutual Funds prevalent in the Market.
3. Explain the concept and requirements of the various Fund-based Financial Services in India, namely, Leasing, Factoring, Forfaiting, Hire Purchase and Discounting.
4. Understand and deal with Securitisation.
5. Examine the Present Scenario in the Indian Financial Services Sector.

### UNIT I:

**12 Hours**

Financial Services – Meaning – Features – Role and Importance – Types – Scope - Traditional and Modern Activities – New Financial Products and Services – Innovative Financial Instruments – Challenges faced in the Financial Service Sector – *#Present Scenario#*.

### UNIT II:

**12 Hours**

Mutual fund – Meaning - Types – Functions – Advantages - Organisation of the Fund - Facilities available to Investors - Selection of a Mutual Fund - *#SEBI guidelines on Mutual Funds#* - Merchant Banking - Meaning—Types - Scope of Merchant Banking in India.

### UNIT III:

**12 Hours**

Leasing - Meaning - Concept – Steps - Types – Legal Aspects – Contents of Lease Agreement - Merits and Demerits – Factoring – Meaning – Types –Forfaiting –*#Difference between Factoring and Forfaiting#*.

### UNIT IV:

**12 Hours**

Hire Purchase – Meaning – Features – Legal Aspects - *#Difference between Hire Purchase and Leasing#* – Venture Capital – Concept – Features – Scope.

### UNIT V:

**12 Hours**

Discounting - Meaning - Difference between Factoring and Discounting - Securitisation – Meaning – Concept – Modus Operandi – Types of Securities – Benefits - *#Difference between Securitisation and Factoring#* – Conditions for Successful Securitisation.

**Note: #.**    *# indicates the Self-Study Portion*

### Text Book:

1. E. Gordon and K. Natarajan - Financial Markets and Services, Himalaya Publishing House, Mumbai, 2016.

### Books for Reference:

1. B. Santhanam - Financial Services, Margham Publication, Chennai, 2019.
2. M.Y. Khan - Financial Services, Tata McGraw Hill, New Delhi, 2019.
3. D.Joseph Anbarasu, V.K.Boominathan, P.Manoharan, G.Gnanaraj - Financial Services, Sultan Chand & Sons, New Delhi, 2014.
4. Bhalla VK - Management of Financial Services, Anmol Publications Pvt. Ltd., 2006.

### Online References:

- <http://sigc.edu/departement/commerce/studymet/FinancialServices.pdf>  
[http://www.pondiuni.edu.in/storage/dde/downloads/finiii\\_mfc.pdf](http://www.pondiuni.edu.in/storage/dde/downloads/finiii_mfc.pdf)  
[http://164.100.133.129:81/econtent/Uploads/Management\\_Financial\\_Services.pdf](http://164.100.133.129:81/econtent/Uploads/Management_Financial_Services.pdf)  
<http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>

# Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Semester	Code		Title of the Paper			Hours		Credits		
IV	20UCO4AC8		FINANCIAL SERVICES			4		2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓			✓	✓	✓	✓			
CO2	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO3	✓			✓		✓	✓		✓	✓
CO4	✓	✓	✓		✓	✓		✓	✓	✓
CO5	✓		✓	✓	✓	✓	✓	✓	✓	✓
Number of Matches = 38, Relationship : High										

Prepared By	Checked By
<b>Dr. A. MEHATHAB SHERIFF</b>	<b>Dr. S. BASHEER AHAMED</b>

## Note:

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
IV	20UCO4GE2	GE - II	SERVICES MARKETING	2	2	100	-	100

### Course Outcomes

At the end of this course, the students will be able to

1. Build an understanding of the marketing challenges for service businesses and their similarity and differences from goods/manufacturing businesses.
2. Provide a theoretical basis for assessing service performance using company examples and report on this in a professional and logical way.
3. Identify the major elements needed to improve the marketing of services.
4. Identify and discuss characteristics and challenges of managing service firms in the modern world including cultural implications.
5. Understand the process and develop skills to evaluate the customer experience and service quality of an organization and develop solutions designed to build competitive advantage.

### UNIT- I

**7 hours**

**Services Marketing:** Meaning and Definition - Characteristics – Evolution and Growth of Service Sector – Classification of Services – Difference between goods and services.

### UNIT – II

**6 hours**

**Service Marketing Mix** – Meaning – Features – Various Elements: Product – Price – Promotion – Place – People – Physical Evidence – Process.

### UNIT – III

**7 hours**

**Pricing of Services** – Meaning – Objectives - Factors affecting Pricing of Services – Approaches to Pricing Services.

### UNIT – IV

**5 hours**

**Marketing of Services** – Banking – Insurance - Health Services – Tourism – Professional Services – Telecommunication Services.

### UNIT – V

**5 hours**

**Quality of Services** - Meaning – Dimensions of Service Quality – Measurement of Service Quality – Service Quality Management.

### Text Books:

1. S.M. Jha - Services Marketing, Himalaya Publishing House, Mumbai 2008
2. Vasanti Venugopal and Raghu V.N. – Services Marketing, Himalaya Publishing House, Mumbai 2019.

### Books for References:

1. Christopher Lovelock – Services Marketing, 4th Ed, Pearson Education, 2010
2. E. G. Bateson – Managing Services Marketing – Text & Readings, Dryden Press, 2011
3. Philip Kotler & Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey 2007.
4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 2001.
5. Helen Wood Ruffe – Services Marketing, Macmillan India, New Delhi, 2008

### Online References

1. <https://www.classcentral.com/course/swayam-services-marketing-a-practical-approach-7961>
2. <https://alison.com/course/diploma-in-service-marketing>
3. <https://www.ecornell.com/courses/hospitality-and-foodservice-management/services-marketing-planning-and-management/>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Specific Outcomes:										
Semester	Code		Title of the Paper			Hours		Credits		
IV	20UCO4GE2		SERVICES MARKETING			2		2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓			✓	✓	✓		✓	
CO2	✓		✓	✓	✓	✓		✓	✓	
CO3	✓	✓	✓	✓		✓	✓	✓	✓	
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓		✓	✓		✓
Number of Matches= 39, Relationship : High										

Prepared By	Checked By
<b>Dr. S. BASHEER AHAMED</b>	<b>Dr. K. VIJAYAKUMAR</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UC05CC9	Core – IX	INCOME TAX LAW AND PRACTICE	6	5	100	25	75

### Course Outcomes

At the end of this course, The Students will

- 1 have an understanding of the basic terminologies used in Income Tax Act. Further Students will also understand the residential status of an individual and about the basic exempted incomes.
- 2 upturn the ability to solve simple problems concerning assessees with the status of Individual covering the income from salaries and the income from house property
- 3 gain the knowledge to solve simple problems concerning assessees with the status of Individual covering the profits or gains from Business or Profession
- 4 gain the ability to solve simple problems concerning assessees with the status of Individual covering the income from capital gains, income from other sources.
- 5 have an understanding on the procedures relating to E-filing of income tax returns and the procedure relating to assessment of income. In General, this provides the proficiency with the ability to engage in competitive exams like CA, CS and ICWA and so on.

### UNIT – I Basic Concepts

**18 Hours**

Income Tax Act 1961 – Assessment Year – Previous Year – Person - Assessee – Types of Assessee - Income – Gross Total Income - Agricultural Income - Residential Status of an Individual - Incidence of Tax - Exempted Incomes u/s 10.

### UNIT – II Salaries

**19 Hours**

Salaries - Basis of Charge - Allowances – Perquisites - Provident Fund – Gratuity - Deductions u/s 16 - Taxable Salary Income

### UNIT – III House Property Incomes

**16 Hours**

Computation Income from House Property - Exempted incomes - Gross Annual Value – Net Annual Value - Unrealised Rent – Arrears of rent - Vacancy – Self Occupied and Let Out House – Deductions u/s 24.

### UNIT – IV Profits and Gains of Business or Profession

**16 Hours**

Chargeability - Allowed Expenses and Losses – Expenses expressly disallowed – Under Valuation and Over Valuation of Stock – Computation of income from Profession.

### UNIT – V Capital Gains and Income from Other Sources

**16 Hours**

Chargeability - Capital Assets – Short Term and Long Term Capital Gain - Cost of Acquisition - Cost of Improvement - Computation of Capital Gain. Income from Other Sources - Specific Incomes – Dividends – Interest on Securities – Casual Incomes.

**Note: #. # Self-Study portion.**

**(Marks: Theory 20% and Problems 80%)**

**Text Books:**

- 1) V. P. Gaur & Narang - Income Tax Law and Practice, Kalyani Publications, 2021, Chennai
- 2) T.S. Reddy & Hari Prasad Reddy – Income Tax Theory Law & Practice - Margham Publications, 2021, Chennai
- 3) A. Murthy - Income Tax Law & Practice - Vijay Nicole Imprints (P) Ltd, 2021, Chennai.

**Books for Reference:**

- 1) Dr. Vinod K Singhania and Dr. Kapil Singhania - Direct Taxes - Law and Practice with special reference to Tax Planning, Taxmann Publications, New Delhi, 59th Edition, AY 2021-22
- 2) Dinger Pagare - Income Tax Law and Practice. Sulthan Chand & Sons, New Delhi.
- 3) Mehrotra H.C., Income Tax Law & Accounts, Sahitya Bhawan, Agra.

**Online Reference:**

- 1) <https://www.incometaxindia.gov.in/pages/Individual-specific-content.aspx>
- 2) <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-Aug.pdf>
- 3) [https://swayam.gov.in/nd2\\_ugc19\\_hs27/previe](https://swayam.gov.in/nd2_ugc19_hs27/previe)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
v	20UCO5CC9		INCOME TAX LAW AND PRACTICE				6		5	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓		✓	✓	✓
CO2	✓		✓	✓	✓	✓	✓	✓		✓
CO3		✓	✓	✓	✓		✓	✓	✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 41, Relationship : High										

Prepared By	Checked By
<b>Dr. K. VIJAYA KUMAR</b>	<b>Dr. M. HABEEBUR RAHMAN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5CC10	Core – V	CORPORATE ACCOUNTING	5	5	100	25	75

### Course Outcomes

At the end of this course, the students would have

- 1 Learnt the basic concepts of Merger, Take Over, Amalgamation, Absorption and Reconstruction and also to prepare the relevant ledger accounts in the books of Transferor Company and Transferee Company in case of amalgamation of companies.
- 2 Able to prepare a Consolidated Balance Sheet of Holding Company and also the legal requirements in relating to presentation of accounts.
- 3 Gained knowledge about the preparation of final accounts of Electricity and Railway Companies under Double Account System and also develop the skills in the process of liquidation or winding up of joint stock companies.
- 4 Learnt relevant legal requirements in preparation of accounts of Banking Companies and also to know about measuring the inflation or price level changes based on different methods of inflation accounting at national and international level
- 5 Develop the ability in preparing the final accounts of Life and General Insurance Companies and also prove the proficiency with the ability to engage in competitive exams like C.A., CS, ICWA and so on.

#### Unit – I

**15 Hours**

Merger and Take over - Meaning – Objectives – Types – Accounts relating to Amalgamation, Absorption and Reconstruction of Joint Stock Companies – Capital Reduction.

#### Unit – II

**15 Hours**

Accounts of Holding Companies (Excluding Inter – Company Holdings)

#### Unit – III

**15 Hours**

Accounts of Electricity and Railway Companies under Double Accounts System – Replacement of Capital Assets - Liquidation of Companies under Insolvency and Bankruptcy code 2016 – Statement of Affairs and Deficiency Accounts – Liquidators' Final Statement of Account.

#### Unit IV

**15 Hours**

Accounts of Banking Companies (New Format) – Inflation Accounting – Methods of Inflation Accounting

#### Unit V

**15 Hours**

Final Accounts of Insurance Companies (Life and General Insurance)

**(Marks: Theory 20% and Problems 80%)**

**Text Recommended:**

1. M.C. Shukla & T.S. Grewal, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2016
2. Prof. T.S. Reddy & Dr. A. Murthy, Margham Publications, Chennai – 17, 2019

**Books for Reference:**

1. S.P. Jain & K.L. Narang, Corporate Accounting, Kalyani Publishers, Ludhiana, January 2015
2. S.P. Iyengar, Advanced Accounting, Sultan Chand & Sons, New Delhi, 2009
3. R.L. Gupta & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
4. T. Joseph, Corporate Accounting Vol.1, Tata McGraw Hill, New Delhi, 2009.

**ONLINE REFERENCES:**

<https://www.sciencedirect.com/topics/social-sciences/corporate-accounting>

[https://wikieducator.org/Corporate\\_Accounting](https://wikieducator.org/Corporate_Accounting)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
V	20UC05CC10		CORPORATE ACCOUNTING			5		5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓			✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 31, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. M. MARIMUTHU</b>	<b>Dr. E. MUBARAK ALI</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5CC11	Core – XI	COMPANY LAW AND SECRETARIAL PRACTICE	5	5	100	25	75

### Course Outcomes

At the end of this course, the students would have

- 1 Gain basic knowledge of the provisions of the Companies Act, 2013 in relation to types of companies, Memorandum of Association, Articles of Association and Administration of Company Law.
- 2 Know about the different types of directors and the procedure for their appointment.
- 3 To acquire basic concept regarding the various provisions relating to winding up of the company.
- 4 To provide knowledge in the various areas of Company Secretary and laws relating to companies.
- 5 Understand the legal and procedural aspects of Meetings and Relating to Secretarial Duties.

### UNIT – I

(15 Hours)

Formation and Promotion of Companies: Companies Act 2013 – Meaning- Definition- Nature and Characteristics-Types of Companies - Incorporation – Certificate of Incorporation- Memorandum of Association – Meaning - Contents– Alteration of Memorandum – Doctrine of Ultra Vires – Articles of Association – Meaning –Contents – Alteration of Article– Doctrine of constructive notice and Indoor Management.

### UNIT – II

(15 Hours)

Prospectus – Meaning – Contents– Misstatement in Prospectus – Directors–Types – Qualification and Disqualification – Appointment – Removal –Powers, Duties and Liabilities of Directors.

### UNIT – III

(15 Hours)

Winding up: Meaning- Modes of Winding up – Circumstances in which company may be wound up by Tribunal-Petition for winding up-Powers of Tribunal-Circumstances in which company may be wound up Voluntarily-Effect of voluntary winding up.

### UNIT – IV

Company Secretary: Meaning- Definition- Qualifications – Appointments and removal - Position of a Company Secretary – Duties and Liabilities of a Company Secretary

### UNIT – V

(15 Hours)

Secretarial Standard on General Meeting: Meaning and Definition -Kinds of Meeting- Requisite of Meeting-Proxy –Quorum –Notice –Agenda – Minutes –Reports- – Resolutions.

**Note:** The Syllabus will have 100 % Theory

#### Text Book:

1. N.D. Kapoor, Elements of Company Law, Sultan Chand & Sons publications, New Delhi, 29th Edition 2013
2. N.D. Kapoor “Company Law & Secretarial Practice” with Companies Act, 2013 (Schedules) Sultan Chand & Sons publications, New Delhi, 29

**Reference Books:**

1. Taxman's Companies Act 2013 with rules, Taxman Publications (p) Ltd.
2. The Companies Act 2013, The Institute of Company Secretaries of India, Kluwer India (p) Ltd.
3. J.Shanthi Company Law and Secretarial Practice, Margham Publications
4. A Text Book of Company Law, M. C. Kuchhal, Mahavir Publications, Edition 2015

**Online Reference:**

1. <https://www.classcentral.com/tag/corporate-law>
2. <https://www.nios.ac.in/online-course.../sr...courses/introduction-to-law.aspx>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code	Title of the Paper					Hours	Credits		
V	20UCO5CC11	COMPANY LAW AND SECRETARIAL PRACTICE					5	5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓			✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 31, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. G. PASUPATHI</b>	<b>Dr. M. MARIMUTHU</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5CC12	Core - XII	BUSINESS INTELLIGENCE	5	5	100	25	75

### Course Outcomes

Upon completion of this course, the students would be able to

- 1 Understand the fundamentals of Business Intelligence, its components and areas of application
- 2 Define the various aspects of Information Management in relation to Business Intelligence and understand the process of Data collection, storage and transformation.
- 3 Devise tools to collect relevant business related data and prepare output datasets to be used in business for its development.
- 4 Prepare Business Intelligence reports and identify the Key Performance Indicators of a business which can be used in Decision Supportive Systems.
- 5 Measure the need for Cloud computing in the modern business and to apply the knowledge to the different areas of business management.

### UNIT – I

**15 hours**

**Introduction to Business Intelligence:** Business Intelligence – Meaning and Definition – Components – BI process – Areas of BI Application– CRM – Health Care – Education – Retail – Banking – Financial Services – Insurance – Manufacturing – Telecom – Government – OLAP – Types – Uses.

### UNIT – II

**15 hours**

**Information Management:** Information Management - Meaning – Role of BI in Information management – Uses for Business – Data Acquisition & Analysis - Data Sources - Data Warehouse - Definition – # **Design Considerations for DW** # - Need for Data Warehouse –Data Warehousing Architecture – Data Mart – Data Transformation Process - Extract, Transform, Load.

### UNIT- III

**15 hours**

**Data Mining:** Introduction to Data & Data Mining –Data, Information & Knowledge – # **Steps of Knowledge Discovery** # – Data Mining – Meaning – Models – Issues & Limitations - Gathering and Selecting Data - Data Cleansing and Preparation - Outputs of Data Mining - Evaluating Data Mining Results

### UNIT – IV

**15 hours**

**Reporting& Decision Support Systems:** Reporting Tools – Meaning – Functionalities – Standardizing the BI Reports - Points to be kept in mind for drafting a better BI Report - Key Performance Indicators (KPIs) – Uses - Decision Support Systems (DSS) – DSS Framework

### UNIT – V

**15 hours**

**Recent Trends in Business Intelligence:** Cloud computing – Meaning – Characteristics - Types of Public Cloud Computing - Service models - Issues in Cloud Models - # **Similar other systems to Cloud computing** # - Cloud BI - Mobile BI – Benefits of Cloud BI

**Note: #. ....# Self-Study portion.**

**Text Books**

1. Business Intelligence and Analytics: Systems for Decision Support, Efraim Turban, Ramesh Sharda, Dursun Delen, Pearson Education, Delhi - 2018
2. Business Intelligence: Data Mining and Optimization for Decision Making, Carlo Vercellis, John Wiley and Sons, Ltd., Publication, UK, 2013

**Books for Reference:**

1. Introduction to Business Intelligence - Danny Stoltenberg Stjerne, 2009
2. Business Analytics Principles, Concepts and Applications: What, Why, and How, Marc J. Schniederjans, Dara G. Schniederjans, Christopher M. Starkey – Pearson FT Press, London, 2014
3. Business Intelligence and Data Mining, Anil K. Maheshwari, Business Expert Press, New York, 2014
4. Practical Business Intelligence, Sherif Ahmed, Packt Publishing, Mumbai, 2016
5. Decision Support Systems: Theory & Practice, Udo Richard Franz Averweg, Ventus Publishing, 2012

**Online Reference:**

1. <https://www.techopedia.com/an-introduction-to-business-intelligence/2/28286>
2. <https://selecthub.com/business-intelligence/4-key-bi-applications/>
3. <https://financesonline.com/purpose-business-intelligence-business/>
4. [https://en.wikipedia.org/wiki/Data\\_warehouse](https://en.wikipedia.org/wiki/Data_warehouse)
5. <https://www.guru99.com/data-warehousing.html>
6. <https://doc.lagout.org/Others/Data%20Mining/Business%20Intelligence%20and%20Data%20Mining%20%5BMaheshwari%202014-12-31%5D.pdf>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
V	20UC05CC12		BUSINESS INTELLIGENCE			5		5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓	✓		✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓			✓	✓	✓	✓	✓	✓	✓
CO5		✓	✓	✓	✓		✓	✓	✓	
Number of Matches= 38, Relationship : High										

Prepared By	Checked By
<b>Dr. M. HABEEBUR RAHMAN</b>	<b>Dr. K. VIJAYAKUMAR</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5DE1A	DSE-I	HUMAN RESOURCE MANAGEMENT	5	4	100	25	75

### Course Outcomes

At the end of this course, the students would be able to

- 1 Have an understanding of the basic concepts, functions and processes of human resource management
- 2 Develop relevant skills necessary for application in HR related issues
- 3 Design and formulate various HRM processes such as Recruitment, Selection, Training, Development.
- 4 Plan human resources and implement techniques of Job Evaluation
- 5 Describe the performance appraisal and career Development skills

### UNIT – I

**15 Hours**

Human Resource Management – Meaning – Definition – Scope – Importance – Objectives - Evolution of HRM - Distinction between HRM and Personnel Management – Qualities of HR Manager – Functions of HRM

### UNIT – II

**15 Hours**

Human Resource Requirements – Job Analysis – Job Description - Job Specification - Human Resource Planning – Features and Importance - Steps – Recruitment – Sources of Recruitment - Recruitment Practices in India

### UNIT – III

**15 Hours**

Selection – Steps – Test – Interview – Training and Development – Objectives – Importance – Training process – Methods of Training – Development – Promotion and Transfer - Bases

### UNIT – IV

**15 Hours**

Job Evaluation – Significance – Methods – Methods of Wage Payment – Incentives and Fringe Benefits

### UNIT – V

**15 Hours**

Performance appraisal – Significance – Various Techniques of Performance Appraisal – Career Development – Meaning – Need -Steps – System- Problems and Challenges

### TEXT BOOKS:

- 1.S. S. Khanka. Human Resource Management: New Delhi: S. Chand & Company Ltd, 2017.
- 2.K.K. Ahuja – Human Resource Management, Kalyani Publishers, New Delhi, 2005.

### BOOKS FOR REFERENCES:

- 1.C.B. Memoria, Human Resource Management, Himalaya Publishing House, New Delhi,2011.
- 2.Gary Dessier, HRM, Pearson Prentice hall, New Delhi,2015.

### ONLINE REFERENCES:

1. <https://www.humanresourcesedu.org/what-is-human-resources/>
2. [https://swayam.gov.in/nd1\\_noc19\\_mg51/preview](https://swayam.gov.in/nd1_noc19_mg51/preview)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
V	20UCO5DE1A		HUMAN RESOURCE MANAGEMENT			5		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓	✓	✓
CO2			✓	✓		✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓		✓	✓	✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. A. KHALEELUR RAHMAN</b>	<b>Dr. M. MARIMUTHU</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5DE1B	DSE-II	LOGISTICS MANAGEMENT	5	4	100	25	75

### Course Outcomes:

After learning this Course, the learners will be able to:

- 1 Acquire basic knowledge of the Meaning and Concept of Logistics and Supply Chain Management.
- 2 Identify the strategic importance of Logistic elements and explain how they affect Supply Chain Management.
- 3 Develop a Logistic System Model for a Company.
- 4 Understand the role of Information and Technology in Logistics and Supply Chain Management.
- 5 Demonstrate effective application capabilities of their conceptual understanding to the real world business situations.

#### UNIT I:

**12 Hours**

Logistics Management and Supply Chain Management – Definition – Evolution – Importance - Concepts of Logistics - Logistics Relationships - Functional Applications – HR, Marketing, Operations, Finance, IT - Logistics Organization - **#Logistics in different Industries#**.

#### UNIT II:

**13 Hours**

Logistics Activities – Functions – Objectives – Customer Service - Warehousing and Material Storage - Material Handling - Order Processing - Information Handling And Procurement - Transportation – Packaging - Third Party and Fourth Party Logistics - Reverse Logistics - **#Global Logistics#**.

#### UNIT III:

**13 Hours**

Fundamentals of Supply Chain – Importance - Development of SCM - Concepts and Definitions - Supply chain Strategy - Strategic Supply Chain Management - Key Components - Drivers of Supply Chain Performance – Key Decision Areas – **#External Drivers of Change#**.

#### UNIT IV:

**12 Hours**

Modelling Logistic Systems - Simulation of Logistic Systems - Dimensions of Logistics & SCM – Logistic System Analysis Strategy - Logistical Operations Integration - Customer Service – **#Supply Chain Relationships#**.

#### UNIT V:

**10 Hours**

Framework and Role of Supply Chain in e-Business and B2B Practices - Value of Information in Logistics & SCM - E-Logistics - E-Supply Chains - International and Global Issues in Logistics - Role of Government In International Logistics - **#Principal Characteristics Of Logistics In Various Countries and Regions#**.

**Text Books:**

1. K. ShridharaBhat – Logistics and Supply Chain Management, Himalaya Publishing House, Mumbai, 2014.
2. Dr. L. Natarajan - Logistics and Supply Chain Management, Margham Publications, Chennai, 2014.

**Books for Reference:**

1. D. K. Agarwal – *Textbook of Logistics and Supply Chain Management*, MacMillan, 2003.
2. Sunil Chopra, Peter Meindl, D.V. Kalra - Supply Chain Management: Strategy, Planning, and Operation, Pearson, 2010.
3. Donald J Bowersox, David J Closs, Bixby Cooper M – Supply Chain Logistical Management, Tata McGraw Hill, 2008.
4. Christopher Martin - Logistics and Supply Chain Management: Creating Value – Adding Networks, 2nd Edition, FT Prentice Hall, 2002.
5. G. Raghuram and N. Rangaraj - Logistics and Supply Chain Management: Cases And Concepts, Macmillan, New Delhi, 2000.

**Online References:**

[https://swayam.gov.in/nd2\\_ugc19\\_hs51/preview](https://swayam.gov.in/nd2_ugc19_hs51/preview)  
[http://ebooks.lpude.in/management/mba/term\\_4/DMGT523\\_LOGISTICS\\_AND\\_SUPPLY\\_CHAIN\\_MANAGEMENT.pdf](http://ebooks.lpude.in/management/mba/term_4/DMGT523_LOGISTICS_AND_SUPPLY_CHAIN_MANAGEMENT.pdf)  
<https://lecturenotes.in/materials/17685-note-of-supply-chain-management-by-dr-panneerselvam-s>  
<http://www.nitc.ac.in/app/webroot/img/upload/Supply%20Chain%20Management%20-%20Note.pdf>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Semester	Code		Title of the Paper			Hours		Credits		
V	20UCO5DE1B		LOGISTICS MANAGEMENT			5		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	✓			✓	✓	✓	✓			
CO 2	✓	✓	✓		✓	✓		✓	✓	✓
CO 3	✓	✓		✓		✓	✓			✓
CO 4	✓				✓	✓		✓	✓	
CO 5	✓		✓	✓		✓	✓	✓	✓	✓
Number of Matches= 42, Relationship : High										

Prepared By	Checked By
Dr. A. MEHATHAB SHERIFF	Dr. L. ASID AHAMED

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UC05DE1C	DSE-I	CORPORATE FINANCE	5	4	100	25	75

### Course Outcomes

At the end of this course, The Students were enabled

- 1 To understand the concepts and objectives of Corporate Finance along with essential concepts and importance of Financial Management. The students acquired basic skills on financial manager function and duties
- 2 To upgrade the ability of the students in order to construct sound financial planning system and its importance. The students were educated about Financial Forecasting and its impact of corporate sectors.
- 3 To enlighten their knowledge in association with long term and short term financial decision, sources and venture capital.
- 4 To help the students identify the types of stock market and know the methods of trading in capital market.
- 5 To acquire knowledge about corporate sector and enable them to learn basic aspects of Indian Financial market, Financial institutions and Corporate Governance.

### UNIT – I: Corporate Finance and Financial management 12 Hours

Introduction to Corporate Finance – Meaning – Nature and Scope – Objectives – Functions: Financial Management – Meaning - Objectives - Importance- Function of Financial Management – **#Duties of Finance Manager#**.

### UNIT – II: Financial Planning 12 Hours

Corporate Financial Planning – Characteristics of a Sound Financial Planning – Importance – Factors affecting Financial Plan – Capitalisation – **#Over Capitalisation#** – **#Under Capitalisation#** – Comparison - Causes – Effects - Financial Forecasting - Advantages of Financial Forecasting.

### UNIT – III: Financing Decisions 12 Hours

Financing Decision – Long Term Financing – Equity share – Preference Share – Debenture – Term Financing – Short Term Financing – Trade Credit – Short Term Bank Credit – Public Deposits – Inter Company Deposits – **#Advance From Customers#** – Internal Sources – Venture Capital.

### UNIT – IV: Capital Market 12 Hours

Indian Capital Market – Primary Market – Secondary Market – Function – SEBI Guidelines relating to Capital Market – **#Recent Trends in Capital Market#** – Basic problem of Industrial Finance in India – Role of EXIM Bank and Commercial banks in Industrial Finance.

### UNIT – V: Industrial Financial Institution 12 Hours

Industrial Financial Institution – IFCI – SFC – IDBI – ICICI – UTI - Credit Guarantee Corporation – **#Challenges of Financing Corporate Growth#** – Corporate Governance – Meaning – Objectives – SEBI Guidelines.

**Note: #. ....# Self-Study portion.**

**Text Books:**

1. Richard A. Brealey, Stewart C. Myers, Franklin Allen and Pitabas Mohanty – Principles of Corporate Finance, Tata McGraw Hill, 12<sup>th</sup> Edition, 2018.
2. Maheshwari S.N., Financial Management Principles and Practices, Sultan Chand & Sons, New Delhi, 2019.

**Books for Reference:**

1. Y. Khan – Indian Financial System, Tata McGraw Hill, 11<sup>th</sup> Edition, 2019.
2. E. Gordon, K. Natarajan, Financial Markets and Services, Himalaya Publishing House, New Delhi, 10<sup>th</sup> Edition, 2016.

**Online References:**

1. [www. Dphu.org](http://www.Dphu.org)
2. [www. Stern.nyn.edu](http://www. Stern.nyn.edu)
3. [www. Untag.smd.ac.id](http://www. Untag.smd.ac.id)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
V	20UC05DE1C		CORPORATE FINANCE				5		4	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓		✓	✓	✓	✓	✓	✓
CO2	✓		✓	✓		✓	✓	✓		✓
CO3		✓		✓	✓		✓		✓	✓
CO4	✓	✓		✓	✓	✓		✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓		✓
Number of Matches= 37, Relationship : High										

Prepared By	Checked By
<b>Dr. N. MOHAMED SIDDIQ</b>	<b>DR. K. VIJAYAKUMAR</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5SE2AP	SEC- II	OFFICE AUTOMATION – PRACTICAL	2	2	100	-	100
<b>Course Outcomes</b>  At the end of this course, the students will able to								
1	Perform documentation							
2	Using the special features of word							
3	Perform presentation skills							
4	Creating a Presentation with Slide Transition							
5	Creating a Presentation applying Custom Animation effects							

#### **List of Practical:**

##### **MS Word 2010**

1. Working with word document
2. Applying advanced formatting techniques
3. Page Formatting
4. Mail Merge
5. Creating Tables

##### **MS PowerPoint 2010**

1. Creating PowerPoint Presentation
2. Creating a Presentation Using Template
3. Open an Existing Presentation
4. Creating Animation Effects
5. Modifying Visual Elements

#### **Text Books:**

1. Microsoft Office 2019 Step by Step - Curtis Frye & Joan Preppernau - Microsoft Press – 2019.

#### **Books for Reference:**

1. Office Automation – Dr. P. Rizwan Ahmed, Margham Publications, Chennai, 2016
2. Computer Application in Commerce – Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem, Raja Publications, Trichy, 2018
3. Computer Application in Business – S.V. Srinivasa Vallaban- Sultan Chand & Sons, New Delhi  
-2011

#### **Online Reference:**

1. <https://testbook.com/learn/microsoft-word/>
2. <https://webaim.org/techniques/powerpoint/>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
V	20UCO5SE2AP		OFFICE AUTOMATION – PRACTICAL				2		2	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓		✓	✓
CO2	✓		✓	✓	✓	✓	✓	✓		✓
CO3	✓	✓			✓		✓		✓	✓
CO4	✓	✓		✓		✓		✓	✓	
CO5	✓	✓	✓		✓	✓	✓		✓	
Number of Matches= 35, Relationship : High										

Prepared By	Checked By
<b>Dr. S. BASHEER AHAMED</b>	<b>Dr. S. RIZVAN AHAMED</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5SE2BP	SEC-II	MS EXCEL – PRACTICAL	2	2	100	-	100
<b>Course Outcomes</b>								
At the end of this course, the students will able to								
1	prepare mark statement and create employee pay bill using MS-Excel							
2	generate electricity bill with effects to slab rates							
3	calculate IRR, NPV and various methods of charging depreciation							
4	familiar in performing various accounting operations using MS- Excel							
5	Gained knowledge in association with various statistical methods by using MS- Excel							

### List of Practical:

1. Preparation of students Mark Statements with result
2. Creating employee Pay- Bill with deductions.
3. Generating Electricity Bill with slab rates
4. IRR and NPV
5. Charging of depreciation
6. Correlation
7. Chi – Square test
8. Regression
9. ANOVA
10. Students' t – test
11. Z - test
12. Rank test

### Text Books:

1. Microsoft Office 2019 Step by Step - Curtis Frye & Joan Preppernau - Microsoft Press – 2019.

### Books for Reference:

1. Data Analysis Fundamentals with Excel - Chris Sorensen & Ammul Shergill - Microsoft Press – 2020.
2. Computer Application in Commerce – Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem, Raja Publications, Trichy, 2018
3. Computer Application in Business – S.V. Srinivasa Vallaban- Sultan Chand & Sons, New Delhi -2011

### Online Reference:

1. <https://www.udemy.com/microsoft-excel-2013-from-beginner-to-advanced-and-beyond/>
2. <https://excelwithbusiness.com/product/advanced-excel/>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
V	20UCO5SE2BP		MS EXCEL – PRACTICAL				2		2	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓		✓	✓
CO2	✓		✓	✓	✓	✓	✓	✓		✓
CO3	✓	✓			✓		✓		✓	✓
CO4	✓	✓		✓		✓		✓	✓	
CO5	✓	✓	✓		✓	✓	✓		✓	
Number of Matches= 35, Relationship : High										

Prepared By	Checked By
<b>Dr. S. BASHEER AHAMED</b>	<b>Dr. Y. MOYDHEEN SHA</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5SE3AP	SEC-III	COMPUTERISED ACCOUNTING - PRACTICAL	2	2	100	-	100

### Course Outcomes

At the end of this course, the students would be able to

1. Acquire practical knowledge in accounting software (Tally Prime)
2. Create a company and entering the accounting transactions in computerized format using tally software and also find out the financial results of the concern
3. Interpret financial statement as well as evaluation of Stock at the end and also applying the principles of accounting in preparing necessary reports, Bank Reconciliation statement.
4. Learn relevant skills for applying the Statutory and Taxation provisions.
5. Prove proficiency with the ability to possess the required skills and can also be employed as Accountant with Computerized skills.

### List of Practicals:

1. Creating a New Company
2. Group Creation – Single and Multiple groups
3. Ledger Creations – Single and Multiple ledgers - Alterations
4. Accounting Voucher – Voucher Entries- Payments - Receipts
5. Accounting Voucher – Sales and Purchase Entry- Journal and Contra Voucher
6. Creation of inventory reports and Stock groups, stock items, Unit measures and voucher entries
7. Debit note, Credit note and Bank Reconciliation Statement.
8. Generate the reports and Print Books of accounts
9. Create TDS and TCS entries
10. Create GST accounting entries

### BOOKS FOR REFERENCE:

1. Official Guide to financial Accounting using Tally.ERP, Published by Manish Jain for BPB Publication, New Delhi, 2018
2. Dr. S.V.Srinivasa Vallabhan, Computer Applications in Business, Sulthan Chand & Sons, New Delhi, 2011
3. Dr.E. Mubarak Ali & Dr. M. Abdul Hakkeem – Computer Application in Commerce.
4. Dr, K. Mohan Kumar & Dr.S.Rajkumar, Computer Application in Business, MC Graw Hill Education, Uttar Pradesh, 2011.
5. Soumya Rajan Behera, Learn Tally.ERP 9 with GST, BK Publications, Bhubaneswar, 2014.

### ONLINE REFERENCES:

1. [www.tallysolutions.com](http://www.tallysolutions.com)
2. <https://www.youtube.com/channel/UC62ArIQMFhfoIpyFYP5DMSw>
3. <https://www.youtube.com/c/TALLYONLINECLASS/playlists>
4. <https://www.youtube.com/watch?v=aEQtgaxFzeU>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
V	20UCO5SE3AP		COMPUTERISED ACCOUNTING - PRACTICAL			2		2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓		✓
CO2	✓		✓		✓	✓				✓
CO3	✓	✓	✓		✓		✓	✓		✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓		✓	✓	✓	✓	
Number of Matches= 35, Relationship : High										

Prepared By	Checked By
<b>Dr. Y. MOYDHEEN SHA</b>	<b>Dr. S. BASHEER AHAMED</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
V	20UCO5SE3BP	SEC- III	SPSS - PRACTICAL	2	2	100	-	100

### Course Outcomes

- Upon completion of this course, the students would be able to
- 1 To be able to perform a wide range of data management tasks in SPSS application
  - 2 To perform data checking and create simple tables and charts.
  - 3 To perform database management tasks, descriptive statistics and graphics, and basic inferential statistics for comparisons and correlations.
  - 4 Understand the basic workings of SPSS, and perform basic statistical analyses.
  - 5 To perform advanced analysis in SPSS

### Unit I

**12 Hours**

**Data handling:** open SPSS data file – save – import from other data source – data entry – labeling for dummy numbers - recode in to same variable – recode in to different variable – transpose of data – insert variables and cases – merge variables and cases.

### Unit II

**12 Hours**

**Data handling:** Split – select cases – compute total scores – table looks – Changing column - font style and sizes

### Unit III

**12 Hours**

**Diagrammatic representation:** Simple Bar diagram – Multiple bar diagram – Sub-divided Bar diagram - Percentage diagram - Pie Diagram – Frequency Table – Histogram – Scatter diagram – Box plot.

### Unit IV

**12 Hours**

**Descriptive Statistics:** Mean, Median, Mode, SD- Skewness- Kurtosis. Correlation – Karl Pearson's and Spearman's Rank Correlation , Regression analysis: Simple and Multiple Regression Analysis [ Enter and stepwise methods]

### Unit V

**12 Hours**

**Testing of Hypothesis:** Parametric – One sample – Two sample Independent t – test – Paired t – test. Non – parametric: One sample KS test- Mann-Whitney U test – Wilcoxon Signed Rank test - Kruskal Wallis test – Friedman test- Chi- square test. Analysis of variance: One way and Two way ANOVA.

### Text Book:

1. SPSS for You - A. Rajathi & P. Chandran – MJP Publications, Chennai, 2019
2. SPSS in Simple Steps, Pandya Kiran, Bulsari Smruti, Sinha Sanjay, Dreamtech press, New Delhi, 2012

### Books for Reference:

1. Data analysis using SPSS for windows, Jeremy J. Foster, Sage publications, London, New edition. Versions 8-10, 2001
2. SPSS for windows Step by Step, George Darren and Mallery Paul, Dorling Kindersley Publishing Pvt Ltd, Noida, UP, 2011

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
V	20UCO5SE3BP		SPSS - PRACTICAL			2		2		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓	✓		✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓			✓	✓	✓	✓	✓	✓	✓
CO5		✓	✓	✓	✓		✓	✓	✓	
Number of Matches= 38, Relationship : High										

Prepared By	Checked By
<b>Dr. M. HABEEBUR RAHMAN</b>	<b>Dr. Y.RAZEETH KHAN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6CC13	Core– XIII	MANAGEMENT ACCOUNTING	5	5	100	25	75

### Course Outcomes

On completion, the course will make the students to

- 1 Gain knowledge about the principles and fundamental application of Management Accounting concepts
- 2 Understand and apply the different tools to analyse the Financial Statement of a business and to offer suitable suggestions for improvement of Financial performance of a business
- 3 Prepare Marginal Cost statement which will helps the management in decision making and to employ Variance Analysis in order to have a critical control over production
- 4 Exhibit skill in preparing different budgets which will help the organisation to maximize effectiveness of projection
- 5 Draft Capital budgets helping the organisation to make decisions with regard to invest in business projects

### UNIT I

**15hours**

**#Management Accounting# – #Definition# – #Nature and Scope# – #Objectives#**

**- #Functions# – #Merits# – #Limitations#** – Differences between Management Accounting and Financial Accounting – Financial Statement Analysis – Comparative Statements – Common Size Statements – Trend Percentages.

### UNIT II

**16hours**

Financial Analysis: Ratio Analysis – Uses - Limitations – Classification of Ratios – Computation of Ratios – Discussion on Ratios - Fund Flow Statement – Meaning – Uses – Limitations – Preparation of Schedule of Changes in Working Capital – Calculation of Funds from Operations - Preparation of Funds Flow Statement - Cash Flow Statement – Meaning - Importance – Difference between Funds Flow Statement and Cash Flow Statement – Calculation of Cash from Operation –Preparation of Cash flow Statement as per AS - 3.

### UNIT III

**14hours**

Marginal Costing – Definition – Advantages and Limitations – Marginal Cost Statement – Cost Volume Profit Analysis - Break Even Analysis - Standard Costing - Variance Analysis- Material Variances and Labour Variances.

### UNIT IV

**16hours**

**#Budget and Budgetary Control# – #Meaning and Definition# – #Objectives of Budgetary Control#** – Classification of Budgets – Raw Material Purchase Budget - Production Budget - Sales Budget - Cash Budget - Zero Based Budgeting (ZBB) - Flexible Budget.

### UNIT V

**14hours**

Capital Budgeting – Meaning - Importance – Factors - **#Methods of Capital Budgeting#**– Payback Period – Post-Payback Profitability - Accounting Rate of Return - Discounted Cash Flow– Net Present Value.

**(Marks: Theory 20% and Problems 80%)**

**Note:#. ....# Self – Study portion.**

**Text Book:**

Dr. S. N. Maheswari - Management Accounting – Sulthan Chand & Company, New Delhi, 2014.

**Books for Reference:**

1. Dr. M. Sheik Mohamed, Dr. E. Mubarak Ali & Dr. M. Abdul Hakkeem – Management Accounting, Raja Publications 2019
2. Khan & Jain – Theory and problems of Management Accounting, Tata McGraw – Hill 2016
3. R. S. N. Pillai & V. Bagavathi - Management Accounting, S. Chand & Co Ltd, New Delhi 2020
4. T. S. Reddy & Y. Hari Prasad Reddy - Management Accounting, Margham Publications, Chennai 2020

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6CC13		MANAGEMENT ACCOUNTING			5		5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓	✓	✓	✓		✓	
CO2	✓	✓	✓	✓		✓	✓			✓
CO3	✓		✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓	✓	✓	✓	✓	✓	✓	✓		
CO5	✓	✓	✓	✓		✓	✓	✓	✓	✓
Number of Matches= 41, Relationship : High										

Prepared By	Checked By
<b>Dr. E. MUBARAKALI</b>	<b>Dr. N. MOHAMED SIDDIQ</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6CC14	Core – XIV	FINANCIAL MANAGEMENT	5	5	100	25	75

### Course Outcomes

Upon completion of this course, the Students would be able to

- 1 Become Finance Manager by developing cognizance of the importance of Financial Management in corporate valuation.
- 2 Ability to conduct a company's Cost of Capital and able to allocate funds to the most attractive investment opportunities.
- 3 Perform analytical reviews of Capital Structure and apply risk dimensions in decision making.
- 4 Analyse how Corporate Leverages applied under different conditions and practical considerations in Dividend policies.
- 5 Gain knowledge about the main ways of raising Working Capital and to manage the Cash.

### UNIT – I

**15 hours**

Financial Management - Meaning – Definition – Objectives – Scope - Finance functions– Interface between Finance and other functions - Risk & Return trade-off –Time value of Money –Sources of Finance –#**Factors affecting financial decisions**# – Role of Finance Manager in Financial Management.

### UNIT – II

**15 hours**

Cost of capital – Meaning – Components –# **Significance 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 – Marginal cost of capital.

### UNIT- III

**15 hours**

Capital Structure Planning –Meaning – #**Features of an ideal Capital Structure**#–Factors affecting Capital structure –Optimum Capital structure- Point of Indifference - Theories of capital Structure –NI Approach –NOI Approach – MM Approach.

### UNIT – IV

**15 hours**

Leverages – Meaning - Application of Operating Leverage, Financial Leverage and Combined Leverage - Dividend policy – Types of Dividend- #**Objectives of Dividend policy**# - Theories of Dividend: Walter's Model, Gordon's Model, MM Approach – Stability of Dividend- Dividend policy in India.

### UNIT – V

**15 hours**

Working capital- Meaning – Types – Factors determining of Working Capital requirements – Advantages of Working capital – #**Sources of Working Capital**# – Methods of forecasting working capital– Financing of Working capital and norms of bank finance - Importance of Cash Management- Cash management techniques.

**(Marks: Theory 40% and Problems 60%)**

**Note: # ..... # Self-Study portion**

### Text Books:

1. S.N.Maheswari – Financial Management – Sultan Chand & Sons, New Delhi, 2019.

### Books for References:

1. A. Murthy– Financial Management – Margham Publications, Chennai, 2013.
2. Prasanna Chandra – Financial Management Theory & Practice – Tata McGraw Hill, New Delhi, 2019.
- 3 I.M.Pandey – Financial Management – Vikas Publishing House, New Delhi, 2021.
4. M.Y.Khan & P.K.Jain - Financial Management – Tata McGraw Hill, New Delhi, 2017.
5. Chandra Hariharan Iyer – Financial Management: Recent trends in practical applications– International Book House Private Ltd., Mumbai, 2013.

**ONLINE REFERENCES:**

1. [https://onlinecourses.nptel.ac.in/noc21\\_mg93/preview](https://onlinecourses.nptel.ac.in/noc21_mg93/preview)
2. [https://onlinecourses.nptel.ac.in/noc21\\_mg61/preview](https://onlinecourses.nptel.ac.in/noc21_mg61/preview)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6CC14		FINANCIAL MANAGEMENT			5		5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓	✓	✓	✓	✓	✓	✓
CO2	✓	✓	✓	✓	✓	✓			✓	✓
CO3	✓	✓		✓		✓			✓	✓
CO4	✓	✓	✓	✓		✓	✓		✓	
CO5	✓	✓	✓	✓	✓	✓		✓	✓	✓
Number of Matches= 39, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. K. HALIMUNNISA</b>	<b>Dr. S. BASHEER AHAMED</b>



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6CC15	Core – XV	ENTREPRENEURIAL DEVELOPMENT	5	5	100	25	75

### Course Outcomes

At the end of this course, the students would have...

- 1 Become skilled at entrepreneurship and to gain the importance and qualities of a good entrepreneur.
- 2 Able to learnt aim, achievement, motivational training, techniques, Institutional Framework and schemes offered by State and Central Govt.
- 3 Gained knowledge about the business on MSME, Act, objectives, benefits, Registration of enterprises.
- 4 Learnt relevant creativity of Industrial Unit, Market & Demand Analysis, and Feasibility Study.
- 5 To gain knowledge about the Project, Report system, format and designing of business.

### Unit – I

**15 Hours**

**Concept of Entrepreneur** : Meaning & Definition – Characteristics – Classification – Function – Qualities – Role of Entrepreneurs in economic development – Factors affecting Entrepreneurial growth – Entrepreneurship : Meaning – Entrepreneur Vs. Intrapreneur – Women Entrepreneurs – *#Problems – Remedial Measures#* – EDP – Phases.

### Unit – II

**15 Hours**

**Institutional support and Incentives** : Introduction – Entrepreneurship and Financial support – Institutional Framework : DIC – SIDCO – SIDBI – KVIC – SISI – EDII – ITCOT – NSIC – NIESBUD – Incentives and subsidies : *#Importance – Need#* – Schemes offered by Central and State Governments – Startup India – Pradhan Mantri Mudra Yojana – NEEDS.

### Unit – III

**15 Hours**

**Micro, Small and Medium Enterprises** : Meaning & Features – Objectives – Role – MSME Act, 2020 – Industrial Estate – Objectives – Classification – Benefits – Bridge Capital – Seed Capital Assistance – Sickness – *#Causes – Remedial Measures#*.

### Unit – IV

**15 Hours**

**Setting up of Industrial Unit** : Meaning – Steps Involved – Criteria for Selecting Project Idea – Sources – Market and Demand Analysis – Feasibility study: Components – Social cost Benefits Analysis – Government Regulations for Project Clearance – Setting up of Micro, Small and Medium Enterprises – *#Location – Factors affecting location decisions#*.

### Unit – V

**15 Hours**

**Project Report** : Meaning and Definition – Characteristics – Objectives – *#Contents#* – General principles of a good report system – Project report for New Business – Format – Tips for designing an effectual Project report for New Business.

**Note: #. ....# Self-Study portion.**

**Text Book :**

1. S.S. Khanka – Entrepreneurial Development, Sultan Chand & Sons - 1999
2. C.B. Gupta – Entrepreneurship Development, Sultan Chand & Sons - 2020
3. E. Gordon & Natarajan - Entrepreneurship Development, Himalaya Publishing House - 2017
4. Jayshree Suresh - Entrepreneurial Development, Margham Publications - 2012

**Books For Reference :**

1. Vasanth Desai - Entrepreneurship Development, Himalaya Publishing House - 2019
2. M.U. Desh Pande - Entrepreneurship of Small Scale Industries Concept, Growth and Management - 1982
3. B. Janakiram & Rizwana – Anurag Jain for Excel Books, New Delhi - 2015

**Online Reference :**

1. <http://www.simplynotes.in/e-notes/mbabba/entrepreneurship-development/>
2. <https://sdak24.com/14-entrepreneurial-development-programme-notes-of-entrepreneurship/>
3. <https://bbamantra.com/women-entrepreneurship/>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6CC15		ENTREPRENEURIAL DEVELOPMENT			5		5		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓			✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 31, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. I. ABBAS KHAN</b>	<b>Dr. M. MARIMUTHU</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6CC16	Core – XVI	AUDITING – PRINCIPLES & PRACTICES	5	5	100	25	75

### Course Outcomes

At the end of this course, The Students were enabled

- 1 To understand the fundamental concepts and objectives of auditing along with essential concepts, processes and assessment of internal control and internal check. The students acquired skills on audit programme and auditing standards.
- 2 To upgrade the ability of the students in vouching of cash, credit, trading transaction and impersonal ledger. To Educated about verification and valuation of assets and liabilities in connection with the duties of an auditor.
- 3 To enlighten their knowledge in association with appointment, removal, rights, duties and liabilities of an auditor as well as rendering an audit opinion through various audit reports.
- 4 To comprehend about audit of joint stock company and special entities such as educational institution, hospital, club, Bank, insurance companies and hotels.
- 5 To understand the important aspects of investigation and Professional ethics along with electronic data processing audit.

#### UNIT – I

**12 Hours**

**Introduction to Auditing:** Auditing – Definition – Objectives – Types – Advantages and Disadvantages – Internal Control – **#Objectives#** – Characteristics – Methods of evaluation – Internal Check and Internal Audit – Objectives – **#Essential#** – Audit Programme – Types – Content of Audit Note Book – Audit Working Papers - Auditing Standards.

#### UNIT – II

**12 Hours**

**Vouching and Verification:** Vouching – Objectives – **#Importance#** – Vouching of Cash Transaction – Vouching of Credit Transaction – Cash Receipts and Payments – Vouching of Trading Transaction – Vouching of Impersonal Ledger - Verification and Valuation of Assets and Liabilities – Objectives – **#Distinction#** – Duties of Auditors.

#### UNIT – III

**12 Hours**

**Company Auditor and Special Audit:** Company Auditor – Qualities – Qualification – **#Disqualification#** – Appointment and Removal – Rights, Duties and Liabilities of Auditors: Audit Report – Types of Opinion.

#### UNIT – IV

**12 Hours**

**Company Audit :** Company Audit – Preliminaries – Share Capital Audit – Audit of Financial Statement – Audit of Special Entities: Educational institution – Hospital – Clubs – Hotel: Bank Audit – Approach – **#Steps#** - Preliminary Work – Audit of Insurance Company – **#Duties of Auditors#**.

#### UNIT – V

**12 Hours**

**Investigation and Code of Conduct:** Investigation – Objectives – **#Distinction between Audit and Investigation#** – Auditing in EDP Environment – Features of CAAT - Approaches to Audit under EDP – Advantages – **#Disadvantages#**: Professional Ethics and Code of Conduct of Auditor.

**Note: #. # Self-Study portion.**

**Text Books:**

1. DinkarPagare – Principles and Practices of Auditing, Sultan Chand & Sons, New Delhi, January 2019<sup>th</sup> Edition.
2. B.N. Tandon, S. Sudharsanam & S. Sundharabahu – A Handbook of Practical Auditing, S. Chand, New Delhi, 2013<sup>th</sup> Edition.

**Books for Reference:**

1. Pradeep Kumar, BaldevSachdeva & Jagwant Singh – Auditing Principles and Practices, Kalyani Publishers, January 2014<sup>th</sup> Edition.
2. Dr. L. Natarajan – Practical Auditing, Margham Publications, Chennai, January 2016<sup>th</sup> Edition.

**Online Reference:**

1. www.icsi.edu
2. www.questia.com
3. www.icaew.com

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
VI	20UCO6CC16		AUDITING – PRINCIPLES & PRACTICES				5		5	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO2	✓		✓	✓	✓	✓	✓	✓		✓
CO3		✓	✓		✓		✓		✓	✓
CO4	✓	✓		✓	✓	✓		✓	✓	
CO5	✓	✓	✓		✓	✓	✓	✓	✓	
Number of Matches= 38, Relationship : High										

Prepared By	Checked By
<b>Dr. N. MOHAMED SIDDIQ</b>	<b>Dr. M. HABEEBUR RAHMAN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6DE2A	DSE-II	TRAINING AND DEVELOPMENT	5	4	100	25	75

### Course Outcomes

At the end of this course, the students would be able to

- 1 Recognize the role of training and development as a strategic solution to business problems
- 2 Understand theoretical perspectives of training and technology as part of a human resource management system
- 3 Knowledge of various types of learning and process
- 4 Develop and design an organizational Management Development system
- 5 Evaluate training programs using innovative and advanced evaluation models

### UNIT – I

**15 Hours**

Training – Meaning and Definition – Aim – Contents of Training – Elements of Training – Benefits of Training – Development – Meaning – Significance – Aspects – Training Vs Development.

### UNIT – II

**15 Hours**

Introduction to Training Need Analysis (TNA) – Meaning – Approach – Types – Designing a Training Programme – Elements – Stages – Factors affecting Training Programme – Designing Effective Training Programme – ADDIE Model

### UNIT – III

**12 Hours**

Learning and Development – Principles – Process – Components – Types – Integrated Learning – Hierarchy of Learning – Future of Learning – Kolb's Experimental Learning Theory.

### UNIT – IV

**18 Hours**

Management Development – Meaning – Need – Approach – Overview of Managerial Jobs – Mintzberg's Model of Managerial Job – Diagnostic steps in Management Development – Succession Planning – Stages.

### UNIT – V

**15 Hours**

Training Evaluation – Meaning – Objectives – Types of Evaluation – Evaluation Design – Process - CIRO Framework – CIPP Evaluation Model.

### TEXT BOOKS:

1. V. Renuka - Training and Development, Margham Publications, Chennai, 2017.
2. S. Nakkiran & R.Karunakaran = Hand book on Training and Development, Deep & Deep Publications Pvt, Ltd New Delhi, 2011.

### BOOKS FOR REFERENCES:

1. Tapomoy Deb – Training & Development Concepts & Applications, Ane Books Pvt, Ltd, New Delhi, 2009.
2. R. K. Sahu – Training for Development (all you need to know), Excel Books, New Delhi, 2010.
3. Rolf Lynton, Udai Pareek – Training for Development, Sage Publications India (P) Ltd, New Delhi, 2011.

**ONLINE REFERENCES:**

1. <https://www.mbaskool.com/business-concepts/human-resources-hr-terms/8685-training-and-development.html>
2. <https://www.le.ac.uk/oerresources/psychology/tanddevelopmentintroover/index.htm>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6DE2A		TRAINING AND DEVELOPMENT			5		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO2	✓		✓	✓		✓	✓			✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓	✓			✓		✓		✓	✓
CO5		✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. S. RIZVAN AHAMED</b>	<b>Dr. A. KHALEELUR RAHMAN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6DE2B	DSE-II	RETAIL MARKETING	5	4	100	25	75

### Course Outcomes

At the end of this course, the students would be able to

- 1 Apply the principles, practices, and concepts used in retail marketing management.
- 2 Describe the complex nature and environment of retail marketing management together with the buying and selling of goods, services, and ideas to the final consumer
- 3 Understand, key drivers of retail supply chain and how to select a retail store location
- 4 Understand the meaning of promotion in context of one of the tools of marketing.
- 5 Analyse impact of technology on product development, merchandising, markets and production, and multichannel distribution

### UNIT I

**12**

Introduction to Retailing: Meaning - Economic Significance of Retailing- Retailing Management Decision Process- Product Retailing vs. Service Retailing- Types of Retailers- Retailing Environment- Indian vs. Global Scenario.

### UNIT II

**12 hours**

Retail Marketing Mix – Customer Service Strategies – Consumer Behaviour and Retail Operations – Consumer buying Process – Role of Brand in Retail Trade – Brand loyalty– Positioning of a Brand.

### UNIT III

**12 hours**

Retail Location - Importance – Factors – Selection of Site – Types - Retail Pricing - Objectives - Factors influencing pricing – Setting the Retail Price – Pricing Strategies –Types of Pricing

### UNIT IV

**12 hours**

Retail Sales Promotion – Promotional Objectives – Types of Retail Sales Promotion Programmes – Approaches to Promotional Budget – Promotional Advertising – New Trends in Sales Promotion.

### UNIT V

**12 hours**

Merchandise Management – Phases in developing a Merchandise Plan – Key areas in Merchandise management- E-tailing- Introduction- E-tailing, Role of Technology in Satisfying Market Demand- Technology in Retail Marketing Decisions- Structure and Developments in E-tailing- Factors Influences the Growth of E-Tailing- Advantages & Disadvantages of E-Tailing- Future of Electronic Retailing

**Text Books:**

- 1 Dr. Harjit Singh, Retail Management, First Edition, S.Chand & Company Ltd., 2009.
- 2.Swapna Pradhan,Retailing Management, Tata McGraw Hill Education (P)Ltd., Newdelhi

**Books for Reference:**

1. Dr. L. Natarajan, Retail Marketing, Second Edition, Margham Publications, 2015.
2. Chetan Bajaj & Nidhi Varma Srivastava, Retail Management, First Edition, Oxford University Press, 2010.
3. Sajal Gupta & Gurpreet Randhawa, Retail Management, Atlantic Publishers & Distributors Pvt. Ltd., 2008.

**Online Reference:**

1. [https://swayam.gov.in › nd2\\_cec19\\_mg40 › preview](https://swayam.gov.in › nd2_cec19_mg40 › preview)
2. <https://books.google.co.in › books>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6DE2B		RETAIL MARKETING			5		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO2	✓		✓	✓		✓	✓			✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓	✓			✓		✓		✓	✓
CO5		✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr.G. PASUPATHI</b>	<b>Dr. A. KHALEELUR RAHMAN</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6DE2C	DSE-II	FINANCIAL MARKET	5	4	100	25	75

### Course Outcomes

At the end of this course, the students would be able to

- 1 Understand the basic concepts, role, function of financial market
- 2 Look into the theoretical perspectives of financial market as part of stock market practices
- 3 Acquire knowledge of various types of financial market segments
- 4 Develop and design an overview of practical exposure on Stock Exchange Board of India
- 5 Evaluate the knowledge imparted by the student's and create strategies to promote financial product and services

### UNIT – I

**12 Hours**

**Financial System:** Introduction – Role and Functions of Financial System in Economic Development - Components

### UNIT – II

**15 Hours**

**Financial Markets:** Introduction – Types – Capital Market: Primary and Secondary Market – Money Market: Introduction – Types – Money at Call – Treasury Bill – Certificate of Deposits – Commercial Papers

### UNIT – III

**16 Hours**

**Financial Institution:** Definition – Types – Role in Economic Development – Commercial Banks: Role of Private Sector Bank after liberalization – Financial Innovation in Commercial Banks

### UNIT – IV

**17 Hours**

**Financial Regulation:** Reserve Bank of India – Role and its Functions – SEBI: Introduction – Role and Functions – Types of Exchanges – National – Regional and Local

### UNIT – V

**15 Hours**

**Mutual Funds:** Concept – Objectives – Functions – Classification – Financial Service: De-mat Services – Need and Operations – Role of NSDL and CSDL

### TEXT BOOKS:

Clifford Gomez, “Financial Markets, Institutions and Financial Services”, PHI, Eastern Economy Edition, 2017.

### BOOKS FOR REFERENCES:

1. M Y Khan, “Financial Services”, Tata McGraw-Hill, 7th edition, 2015.

2. Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th edition, 2017.

### ONLINE REFERENCES:

1. <https://www.geektonight.com/financial-markets-and-services-notes/>
2. <https://financialservices.gov.in/banking-divisions/Financial-Institutions-and-others>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6DE2C		FINANCIAL MARKET			5		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓		✓	✓	✓	✓	✓		✓
CO2		✓	✓	✓		✓		✓		✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓		✓		✓		✓		✓	✓
CO5		✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. L. ASID AHAMED</b>	<b>Dr. S. GOPI</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 – 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6DE3A	DSE – III	INDUSTRIAL RELATIONS	4	4	100	25	75

### Course Outcomes :

At the end of this course, the students would have

- 1 Learnt the basic concepts of Industrial Relations, unemployment, importance of IR, Impact of Globalisation.
- 2 To get the Trade Union functions, History, Privileges, Immunities of TUs.
- 3 To gained the knowledge about the Collective Bargaining, Effects, Collective Bargaining in India.
- 4 To learnt knowledge about Industrial Dispute, Dispute Settlement, Grievance, workers rewards, Lay-off, and Retrenchment.
- 5 Exhibit the Workers' Participation in Management, Constitutional Commitment etc.

### Unit – I

**12 Hours**

**Industrial Relations** : – Meaning & Concept – Objectives – Dimensions of the Problems of Industrial Relations – Industrial Unrest and work Stoppage – Unemployment and Under Employment as Barriers to Improving Industrial Relations – *#Role of the State in Industrial Relations#* – Central Govt. Scheme of Aam Admi Beema Yojana (Unorganised Workers Scheme) – Impact of Globalisation and the WTO Regime.

### Unit – II

**12 Hours**

**Trade Union** : Meaning – Need to form of Trade Unions – Fundamental Rights to form of Trade Union – History of Trade Union – Trade Union Movement in India – *#Role and Registration#* – Privileges / Immunities of Registered Trade union.

### Unit – III

**12 Hours**

**Collective Bargaining** : Meaning – Perspective – Features – Collective Bargaining Agreements at various levels – Effect of Collective Bargaining – Pre-requisite of Collective Bargaining – *#Advantages and disadvantages of Collective Bargaining#* – Scope and Prevalence of Collective Bargaining in India.

### Unit – IV

**12 Hours**

**Industrial Dispute Act** : Meaning – Concept and of Industrial Dispute and Individual Disputes – Settlement of Dispute : Work Committee – Grievance settlement – Conciliation – Court of enquiry – Voluntary Arbitration – Workers Awards – Lay-off – Retrenchment – Transfer and closure of the undertaking – Prevention and Regulation – Case Studies.

### Unit – V

**12 Hours**

**Workers' Participation in Management** : Introduction – Constitutional Commitment – Concept, Scope and Mode of Participative Management – Statutory and Non-Statutory Schemes.

**Note: #. ....# Self-Study portion.**

**Text Book :**

1. C.S. Venkata Ratnam - Industrial Relations - 2017
2. P.C. Tripathi, Personnel Management and Industrial Relations, Sultan Chand & Sons - 2013
3. K. Viswanath Kumar, Industrial Relations, Sultan Chand & Sons - 2011
4. Arun Monappa – Industrial Relations & Labour Laws, Mc Graw Hill Education (India) Pvt. Ltd., New Delhi - 2012

**Books For Reference :**

1. B.P. Singh, T.N. Chhabra and P.L. Taneja, Personnel Management and Industrial Relations - 1990
2. P. Subba Rao – Human Resource Management and Industrial Relations, Himalaya Publishing House, New Delhi. - 2020
3. T.N. Bhogliwal and Sahitya Bhavan – Economics of Labour and Industrial Relations - 1982

**Online Reference :**

1. <https://businessjargons.com/industrial-relations.html/>
2. <https://www.googlesir.com/industrial-relations-guide/>
3. [https://en.wikipedia.org/wiki/Industrial\\_relations/](https://en.wikipedia.org/wiki/Industrial_relations/)

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code	Title of the Paper					Hours	Credits		
VI	20UCO6DE3A	INDUSTRIAL RELATIONS					4	4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓		✓
CO2	✓		✓	✓		✓	✓			✓
CO3		✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓	✓		✓	✓	✓	✓		✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 31, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. I. ABBAS KHAN</b>	<b>Dr. M. MARIMUTHU</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6DE3B	DSE-III	ADVERTISING & SALESMANSHIP	4	4	100	25	75

### Course Outcomes

At the end of this course, the students would be able to

- 1 Understand the basic concepts of Advertising & Salesmanship
- 2 Aware on the glimpses of Advertising & Salesmanship techniques used in the business growth and development
- 3 expertise knowledge in various roles and types of Advertising & Salesmanship
- 4 Develop and design an overview of practical coverage on Advertising agencies & motivation about rewards towards Salesmanship
- 5 Evaluate the knowledge imparted by the student's and create strategies to promote the significant of Advertising & Salesmanship

### UNIT – I

**12 Hours**

**Advertising:** Introduction – Role - Types - Advertising Campaign – Objectives – Advertising as a Communication Tool

### UNIT – II

**15 Hours**

**Advertising Agencies:** Introduction – Classification – Functions – Advertising Ethics and Budget – Advertising Message Decisions – Creative side of Advertising – Appeal

### UNIT – III

**15 Hours**

**Role of Advertisement Media:** Types of Media – Online Advertising – Measuring Advertising Effectiveness – Case Studies

### UNIT – IV

**16 Hours**

**Salesmanship:** Meaning & Definition – Importance – Classification – Selling Steps – Direct Marketing – Wholesales & Retailer – Negotiation: Steps & Process

### UNIT – V

**17 Hours**

**Motivation & Rewards for Salesman:** Basic Concepts – Knowledge, Skills and Qualities of salesman – Training & supervising the salesman – Motivating the salesman – Perks, Commission, Incentives, Remuneration, Awards and Rewards

### TEXT BOOKS:

Ruchi Gupta, “Advertising Principles and Practice”, S. Chand Publishing, Eastern Economy Edition, 2017.

### BOOKS FOR REFERENCES:

1. Dr. Mittal & Dr. Agarwal, “Salesmanship and advertisement”, Sanjeeva Publishing, 1 January 2019.
2. S. A. Chunawalla, Advertising, Sales and Promotion Management, Himalaya Publishing House, 6<sup>th</sup> Edition, 2016

**ONLINE REFERENCES:**

3. [https://nios.ac.in/media/documents/SrSec319NEW/319\\_Bus\\_Studies\\_Eng/319\\_Bus\\_Studies\\_Eng\\_Lesson21.pdf](https://nios.ac.in/media/documents/SrSec319NEW/319_Bus_Studies_Eng/319_Bus_Studies_Eng_Lesson21.pdf)
4. <https://www.bimkadapa.in/materials/ASPM%20TOTAL%205%20UNITS%20MATERIAL.pdf>
5. <http://www.ddegjust.ac.in/studymaterial/bba/bba-305.pdf>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper				Hours		Credits	
VI	20UCO6DE3B		ADVERTISING & SALESMANSHIP				4		4	
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓	✓	✓		✓	✓	✓
CO2	✓	✓		✓		✓	✓		✓	✓
CO3	✓	✓	✓		✓	✓	✓	✓		✓
CO4	✓		✓	✓	✓		✓	✓	✓	✓
CO5		✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. L. ASID AHAMED</b>	<b>Dr. S. GOPI</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 – 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High

Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6DE3C	DSE-III	FUNDAMENTALS OF INVESTMENT	4	4	100	25	75

### Course Outcomes

At the end of this course, the students would be able to

- 1 Understand the basic concepts of Investment and Securities
- 2 Know the theoretical perspectives of Fixed Income Securities
- 3 Comprehend the framework of Security Analysis
- 4 Develop the methods of Valuation of Equity Shares
- 5 Recognise the role of investor protection

### UNIT – I

12 Hours

Understanding Investment: Investment-Meaning-Investment and Speculation-Real Assets and Financial Assets-Factors of Sound Investment-Relevance of Investment Analysis-Investment Decision Process-Return-Risk- Risk-Return Trade -off- **#Direct and Indirect Investments#**-Manoeuvring with Investments

### UNIT – II

12 Hours

Fixed Income Securities: Bonds and Debentures-Types of Debt Instruments-Regulation of Bonds in India-Bond Indebenture-Bond yield-Types of yield-Valuation Principle-Bond Pricing and Valuation-**#Interaction between Bond Value, Market Interest Rate and Coupon Rate#**-Malkiel's Properties of Bond Values.

### UNIT – III

12 Hours

Security Analysis: Fundamental Analysis-Economic Analysis-Industry Analysis-Company Analysis-Technical Analysis-Charting-Dow Theory-Elliott Wave Theory-Various Types of Charts-Analysis of Price-Volume Charts-Pattern Analysis-Types-Principles of Analysis of Price Patterns-Indicator Analysis-**#Weakness of Technical Analysis#**-Efficient Market Hypothesis.

### UNIT – IV

12 Hours

Valuation of Equity Shares: Features of Valuation of Equity Shares-Assumptions-Valuation Based on Accounting Information-Valuation Based on Dividends-Valuation When Currently Not paying Dividends-Valuation Based on Earnings-**#Required rate of Return, Risk and Equity Valuation#**.

### UNIT – V

12 Hours

Investor Protection: SEBI Guidelines-Investors' Grievances-Securities Ombudsman-Investors' Education-Unfair Trade Practices-Insider Trading-Price Sensitive Information-Disclosure of Interest-**#Model Code of Conduct for Listed Companies#**-Arbitration Facility at NSE.

### TEXT BOOK:

1. Dr. R. P. Rustagi, Investment Management Theory and Practice, Fifth Edition, Reprinted on 2013, Sultan Chand & Sons, New Delhi.

### BOOKS FOR REFERENCES:

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Second Edition, Vikas Publishing House Private Limited, Noida, 2014.
2. Preeti Singh, Investment Management, 20<sup>th</sup> Revised Edition, Himalaya Publishing House Private Limited, Mumbai, 2018.
3. S. Gurusamy, Security Analysis and Portfolio Management, Vijay Nicole Imprints Private Limited, Chennai, 2018.

**ONLINE REFERENCE:**

1. <https://books.google.com.bd> › books

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6DE3C		FUNDAMENTALS OF INVESTMENT			4		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓	✓	✓	✓		✓	✓	✓	✓	✓
CO2	✓		✓	✓		✓	✓			✓
CO3	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
CO4	✓	✓			✓		✓		✓	✓
CO5		✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 34, Relationship : Moderate										

Prepared By	Checked By
<b>Dr. S. GOPI</b>	<b>Dr. L. ASID AHAMED</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High



Semester	Code	Course	Title of the Course	Hours	Credits	Max. marks	Internal marks	External marks
VI	20UCO6EC2	EC- II	CONSUMER BEHAVIOUR	-	4*	100	-	100

### Course Outcomes

On completion, the course will enable the students to

- 1 Understand the basic concepts of Consumer Behaviour and its evolution.
- 2 Evaluate the role of consumer as an individual, the factors affecting his attitudes which will enable him to choose between different alternatives.
- 3 Formulate different tools to understand the cultural and social background of the consumer and his reference groups.
- 4 Prepare Business plans to identify the types of consumer decisions and different models available for Consumer Decision Making process.
- 5 Demonstrate a professional skill on evaluating the Post purchase behaviour of the consumer and the various measures available for the consumer protection in India.

### Unit I

**Introduction to Consumer Behaviour:** Consumer Behaviour – Meaning & Definition - Consumer Vs Customer - Buyers Vs Users – Evolution of the field of Consumer Behavior - Development of Marketing Concept – Relationship with other Disciplines

### Unit II

**Consumer as an Individual:** Consumer Motivation – Introduction - Motives and Motivation - Positive or Negative Motivation - Consumer Motives – Personal & Social Motives – Personality – Perception – Determinants – Learning – Features – Attitude – Meaning - nature and characteristics - Types - Change in Attitude

### Unit III

**Consumer in their Social and Cultural setting:** Culture – Definition – Features – Functions – Types – Groups – Introduction - Advantages and Disadvantages - Reference Group - Types of Reference Group

### Unit IV

**Consumer Decision Making Process:** Consumer decisions - consumer as decision makers - types of consumer decisions - consumer decision making process - problem recognition - information search - alternative evaluation and selection - Consumer decision making models - Economic model - Psychoanalytic model - Sociological model - Howard & Sheth model - Consumer Decision making – Role of Information Technology – Uses of Artificial Intelligence in Decision Making Process

### Unit V

**Post Purchase Behaviour & Consumer Protection:** Post Purchase Behaviour – Definition - Consumer's Post Purchase Dissonance - Satisfaction & Dissatisfaction - Consumer Complaint Behaviour - Loyalty Marketing - Consumer Market Regulation - Consumer Protection Act 1986 - Rights of Consumers - Consumer Protection Council - State Protection Council - Consumer Dispute Redressal Agencies.

**Text Book:**

1. Consumer Behaviour - Atish Singh – Himalaya Publishing House, 2016

**Books for Reference:**

1. Consumer Behaviour – Text and cases- by Satish K Batra and S H H Kazmi-II Edition, Excel Books.
2. Ramanuj Majumdar, Consumer Behaviour, Prentice Hall of India, New Delhi, 2011
3. Consumer Behaviour-Suja Nair, Himalaya Publishing House.
4. Hawkins, Best and Coney, Consumer Behaviour, Tata McGraw Hill, New Delhi
5. John A Howard, Consumer Behaviour in Marketing Strategy, Prentice Hall New Delhi

**Online Reference:**

1. <https://repository.up.ac.za/bitstream/handle/2263/29162/02chapter2.pdf?sequence=3>
2. <https://www.cjournal.cz/files/141.pdf>
3. <https://www.wisdomjobs.com/e-university/consumer-behaviour-tutorial-94/reference-group-social-influence-and-social-power-10511.html>
4. <https://repository.up.ac.za/bitstream/handle/2263/29162/03chapter1.pdf?sequence=4&isAllowed=y>
5. <http://www.ijerd.com/paper/vol13-issue9/G1395558.pdf>

**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes:**

Semester	Code		Title of the Paper			Hours		Credits		
VI	20UCO6EC2		CONSUMER BEHAVIOUR			-		4		
Course Outcomes (COs)	Programme Outcomes (POs)					Programme Specific Outcomes (PSOs)				
	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	✓		✓	✓		✓	✓	✓	✓	✓
CO2	✓		✓	✓		✓	✓	✓		✓
CO3	✓	✓	✓	✓	✓	✓	✓		✓	✓
CO4	✓	✓		✓	✓	✓	✓	✓	✓	✓
CO5	✓	✓	✓	✓	✓	✓	✓	✓	✓	
Number of Matches= 42, Relationship : High										

Prepared By	Checked By
<b>Dr. M. HABEEBUR RAHMAN</b>	<b>Dr. K. VIJAYAKUMAR</b>

**Note:**

Mapping	1 – 29%	30 – 59%	60 – 69%	70 – 89%	90 – 100%
Matches	1 – 14	15 - 29	30 - 34	35 - 44	45 - 50
Relationship	Very Poor	Poor	Moderate	High	Very High