



SRI MANAKULA VINAYAGAR ENGINEERING COLLEGE

(An Autonomous Institution)

(Approved by AICTE, New Delhi and Affiliated to Pondicherry University)
(Accredited by NBA-AICTE, New Delhi and Accredited by NAAC with "A" Grade)
Madagadipet, Puducherry



SCHOOL OF ARTS AND SCIENCE

BACHELOR OF COMMERCE

ACADEMIC REGULATIONS 2020

(R-2020)

CURRICULUM AND SYLLABI

COLLEGE VISION AND MISSION

Vision

To be globally recognized for excellence in quality education, innovation and research for the transformation of lives to serve the society.

Mission

M1: Quality Education:

To provide comprehensive academic system that amalgamates the cutting-edge technologies with best practices.

M2: Research and Innovation:

To foster value-based research and innovation in collaboration with industries and institutions globally for creating intellectuals with new avenues.

M3: Employability and Entrepreneurship:

To inculcate the employability and entrepreneurial skills through value and skill-based training.

M4: Ethical Values:

To instill deep sense of human values by blending societal righteousness with academic professionalism for the growth of society.

DEPARTMENT OF COMMERCE AND MANAGEMENT

VISION AND MISSION

Vision

To explore value-based Accounting and Management Education through innovative and flexible curriculum that enables to decipher and adapt in multidisciplinary academic and research environments and the society at large.

Mission

M1: Knowledge Sharing:

To transform lives through knowledge creation and sharing

M2: Collaborative Learning:

To leverage the resources to provide experiential learning, immersion and other collaboration opportunities.

M3: Career Development:

To provide the best professional development and career growth opportunities to the students.

M4: Consistent Improvement:

To continuously improve through stakeholder engagement, industry relations, and assurance of learning across multiple domains.



STRUCTURE FOR UNDERGRADUATE PROGRAMME

Sl. No	Course Category	Breakdown of Credits
1	Modern Indian Language (MIL)	6
2	English (ENG)	6
3	Discipline Specific Core Courses (DSC)	78
4	Discipline Specific Elective Courses (DSE)	16
5	Inter-Disciplinary courses (IDC)	18
6	Skill Enhancement Courses (SEC)	12
7	Employability Enhancement Courses (EEC*)	-
8	Ability Enhancement Compulsory Courses (AECC)	6
9	Open Electives (OE)	4
10	Online Courses (OC)	2
11	Extension Activity (EA)	1
Total		149

SCHEME OF CREDIT DISTRIBUTION – SUMMARY

Sl. No	Course Category	Credits per Semester						Total Credits
		I	II	III	IV	V	VI	
1	Language (MIL)	3	3	-	-	-	-	6
2	English (ENG)	3	3	-	-	-	-	6
3	Discipline Specific Core Courses (DSC)	9	9	10	14	19	17	78
4	Discipline Specific Elective Courses (DSE)	-	-	4	4	4	4	16
5	Inter-Disciplinary Courses (IDC)	4	4	5	5	-	-	18
6	Skill Enhancement Courses (SEC)	2	2	2	2	2	2	12
7	Employability Enhancement Courses (EEC**)	-	-	-	-	-	-	-
8	Ability Enhancement Compulsory Courses (AECC)	2	2	2	-	-	-	6
9	Open Electives (OE)	-	-	2	2	-	-	4
10	Online Courses (OC)	-	-	-	-	-	2	2
11	Extension Activity (EA)	-	1	-	-	-	-	1
Total		23	24	25	27	25	25	149

* EEC will not be included for the computation of "Total of Credits" as well as "CGPA".



B.Com. Bachelor of Commerce Curriculum**For those who are admitted in AY 2020-21**

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT101	Tamil – I	MIL	3	0	0	3	25	75	100
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20CMT101	Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CMT102	Principles of Management	DSC	4	0	0	4	25	75	100
5	A20CMD101	Managerial Economics	IDC	4	0	0	4	25	75	100
Skill Enhancement Course										
6	A20CMS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CMC101	MS Office	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							23	425	375	800

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20TAT202	Tamil – II	MIL	3	0	0	3	25	75	100
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20CMT203	Advanced Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CMT204	Commercial Law	DSC	4	0	0	4	25	75	100
5	A20CMD202	Business Mathematics	IDC	3	1	0	4	25	75	100
Skill Enhancement Course										
6	A20CMS202	Documentation and Presentation Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CMC202	Advanced Excel	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
9	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							24	525	375	900



For those who are admitted from AY 2021-22

SEMESTER – I										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20XXT101	Language – I *	MIL	3	0	0	3	25	75	100
2	A20BET101	Business English - I	ENG	3	0	0	3	25	75	100
3	A20CMT101	Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CMT102	Principles of Management	DSC	4	0	0	4	25	75	100
5	A20CMD101	Managerial Economics	IDC	4	0	0	4	25	75	100
Skill Enhancement Course										
6	A20CMS101	Communication Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CMC101	MS Office	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET101	Environmental Studies	AECC	2	0	0	2	100	0	100
							23	425	375	800

SEMESTER – II										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20XXT202	Language – II *	MIL	3	0	0	3	25	75	100
2	A20BET202	Business English - II	ENG	3	0	0	3	25	75	100
3	A20CMT203	Advanced Financial Accounting	DSC	4	1	0	5	25	75	100
4	A20CMT204	Commercial Law	DSC	4	0	0	4	25	75	100
5	A20CMD202	Business Mathematics	IDC	3	1	0	4	25	75	100
Skill Enhancement Course										
6	A20CMS202	Documentation and Presentation Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
7	A20CMC202	Advanced Excel	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
8	A20AET202	Public Administration	AECC	2	0	0	2	100	0	100
Extension Activity										
9	A20EAL201	National Service Scheme	EA	0	0	2	1	100	0	100
							24	525	375	900

* Language courses are to be chosen from the list given in the Annexure I



SEMESTER – III										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT305	Corporate Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT306	Company Law	DSC	4	0	0	4	25	75	100
3	A20CMD303	Business Statistics	IDC	3	0	0	3	25	75	100
4	A20CME3XX	DSE-I**	DSE	4	0	0	4	25	75	100
5	A20XO3XX	Open Elective – I***	OE	2	0	0	2	25	75	100
Practical										
6	A20CML304	Business Statistics Lab	IDC	0	0	4	2	50	50	100
7	A20CMP307	Reading Financial Statements	DSC	0	0	2	1	40	60	100
Skill Enhancement Course										
8	A20CMS303	Spreadsheet Skills	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CMC303	Advanced Tally	EEC	0	0	4	0	100	0	100
Ability Enhancement Compulsory Course										
10	A20AET303	Value Education	AECC	2	0	0	2	100	0	100
							25	515	485	1000

SEMESTER – IV										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT408	Advanced Corporate Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT409	Money and Banking	DSC	4	0	0	4	25	75	100
3	A20CMD405	Introductory Business Analytics	IDC	3	0	0	3	25	75	100
4	A20CME4XX	DSE-II**	DSE	4	0	0	4	25	75	100
5	A20XO4XX	Open Elective – II***	OE	2	0	0	2	25	75	100
Practical										
6	A20CML406	Business Analytics Lab	IDC	0	0	4	2	50	50	100
7	A20CMP410	Banking Practical	DSC	0	0	2	1	40	60	100
8	A20CMP411	Internship / In-Plant Training	DSC	0	0	8	4	40	60	100
Skill Enhancement Course										
9	A20CMS404	Elementary Financial Modelling	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
10	A20CMC404	ABT (Aakash Business Tool) by IIT Bombay	EEC	0	0	4	0	100	0	100
							27	455	545	1000

** Discipline Specific Electives are to be selected from the list given in Annexure II

*** Open electives are to be selected from the list given in Annexure III

SEMESTER – V										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT512	Cost Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT513	Income Tax - I	DSC	4	0	0	4	25	75	100
3	A20CMT514	Entrepreneurial Development	DSC	4	0	0	4	25	75	100
4	A20CME5XX	DSE-III**	DSE	4	0	0	4	25	75	100
Practical										
5	A20CMP515	Financial Statements Analysis	DSC	1	0	2	2	40	60	100
6	A20CMP516	Industry Analysis Report	DSC	1	0	4	3	40	60	100
7	A20CMP517	Commerce Seminar	DSC	0	0	2	1	40	60	100
Skill Enhancement Course										
8	A20CMS505	Computerised Accounting	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CMC505	SAP FICO	EEC	0	0	4	0	100	0	100
							25	420	480	900

SEMESTER – VI										
Sl. No.	Course Code	Course Title	Category	Periods			Credits	Max. Marks		
				L	T	P		CAM	ESM	Total
Theory										
1	A20CMT618	Management Accounting	DSC	4	1	0	5	25	75	100
2	A20CMT619	Income Tax - II	DSC	4	0	0	4	25	75	100
3	A20CMT620	Essentials of Financial Management	DSC	4	0	0	4	25	75	100
4	A20CME6XX	DSE-IV**	DSE	4	0	0	4	25	75	100
Practical										
5	A20CMP621	Company Analysis Report	DSC	1	0	4	3	40	60	100
6	A20CMP622	Commerce Colloquium	DSC	0	0	2	1	40	60	100
7	A20CMM60X	Online Course	OC	0	0	4	2	Successful Completion		
Skill Enhancement Course										
8	A20CMS606	Computerised Accounting Project	SEC	0	0	4	2	100	0	100
Employability Enhancement Course										
9	A20CMC606	GST Software	EEC	0	0	4	0	100	0	100
							25	380	420	800

Annexure I**Modern Indian Languages
(For those who are admitted from AY 2021-22)**

Language I - Offered in First Semester		
Sl. No.	Course Code	Course Title
1	A20FRT101	French – I
2	A20HNT101	Hindi – I
3	A20TAT101	Tamil – I
Language II – Offered in Second Semester		
Sl. No.	Course Code	Course Title
4	A20FRT202	French – II
5	A20HNT202	Hindi – II
6	A20TAT202	Tamil – II

Annexure II**Discipline Specific Electives (DSE)**

Discipline Specific Electives (DSE-I) - Offered in Third Semester		
Sl. No.	Course Code	Course Title
1	A20CME301	Auditing Principles and Practice
2	A20CME302	Indian Economy
3	A20CME303	Insurance Principles and Practice
Discipline Specific Electives (DSE-II) - Offered in Fourth Semester		
Sl. No.	Course Code	Course Title
4	A20CME404	Business Environment
5	A20CME405	Export and Import Procedures
6	A20CME406	Marketing Principles and Practice
Discipline Specific Electives (DSE-III) - Offered in Fifth Semester		
Sl. No.	Course Code	Course Title
7	A20CME507	Financial Services
8	A20CME508	Human Behaviour at Work
9	A20CME509	Industrial Relations and Legislations
Discipline Specific Electives (DSE-IV) - Offered in Sixth Semester		
Sl. No.	Course Code	Course Title
10	A20CME610	Capital Markets
11	A20CME611	E-Commerce
12	A20CME612	GST Law and Practice



Annexure – III

OPEN ELECTIVE COURSES

Open Elective – I (Offered in Semester III)				
Sl. No	Course Code	Course Title	Offering Department	Permitted Departments
1	A20BTO301	Biotechnology for human welfare	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
2	A20BTO302	Food Processing	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
3	A20BTO303	Food Technology	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
4	A20CHO304	Food Analysis (Practical)	Chemistry	Bioscience, Computational Studies, Food Science, Mathematics, Physics
5	A20CHO305	Molecules of Life (Practical)	Chemistry	Bioscience, Computational Studies, Food Science, Mathematics, Physics
6	A20CHO306	Water Analysis (Practical)	Chemistry	Bioscience, Computational Studies, Food Science, Mathematics, Physics
7	A20CMO307	Fundamentals of Accounting and Finance	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
8	A20CMO308	Fundamentals of Management	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
9	A20CMO309	Fundamentals of Marketing	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
10	A20CPO310	Data Structures	Computational Studies	Mathematics
11	A20CPO311	Programming in C	Computational Studies	Commerce and Management, Mathematics, Media Studies
12	A20CPO312	Programming in Python	Computational Studies	Commerce and Management, Mathematics, Media Studies
13	A20ENO313	Conversational Skills	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics



14	A20ENO314	Fine-tune your English	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
15	A20ENO315	Interpersonal Skills	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
16	A20MAO316	Mathematical Modelling	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
17	A20MAO317	Quantitative Aptitude - I	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
18	A20MAO318	Statistical Methods	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
19	A20VCO319	Event Management	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
20	A20VCO320	Graphic Design	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
21	A20VCO321	Role of social media	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
22	A20NDO322	Basic Food Groups	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
23	A20NDO323	Life Style Management	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
24	A20NDO324	Nutritive Value of Foods	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
25	A20PHO325	Astrophysics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies



26	A20PHO326	Basic of Modern Communication System	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
27	A20PHO327	Bio-Physics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
28	A20TMO328	அடிப்படைத்தமிழ்	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
29	A20TMO329	வாழ்வியல் இலக்கணம்	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
30	A20TMO330	புதுக்கவிதைப் பாடறை	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics

Open Elective – II (Offered in Semester IV)

Sl. No.	Course Code	Course Title	Offering Department	Permitted Departments
1	A20BTO401	Herbal Technology	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
2	A20BTO402	Vermiculture	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
3	A20BTO403	Biotechnology for Society	Bioscience	Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
4	A20CHO404	C++ Programming and its Application to Chemistry	Chemistry	Computational Studies, Mathematics, Physics
5	A20CHO405	Computational Chemistry Practical	Chemistry	Computational Studies, Mathematics, Physics
6	A20CHO406	Instrumental Methods of Analysis	Chemistry	Computational Studies, Mathematics, Physics
7	A20CMO407	Essential Legal Awareness	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics



8	A20CMO408	Essentials of Insurance	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
9	A20CMO409	Practical Banking	Commerce and Management	Bioscience, Chemistry, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
10	A20CPO410	Database Management Systems	Computational Studies	Commerce and Management, Media Studies, Mathematics
11	A20CPO411	Introduction to Data Science using Python	Computational Studies	Chemistry, Commerce and Management, English, Media Studies, Mathematics, Physics
12	A20CPO412	Web Development	Computational Studies	Commerce and Management, Media Studies, Mathematics
13	A20ENO413	English for Competitive Exam	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
14	A20ENO414	English Next-India	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
15	A20ENO415	Functional English	English	Chemistry, Commerce and Management, Computational Studies, Media Studies, Mathematics, Physics
16	A20MAO416	Discrete mathematics	Mathematics	Chemistry, Computational Studies, Physics
17	A20MAO417	Operations Research	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
18	A20MAO418	Quantitative Aptitude - II	Mathematics	Chemistry, Commerce and Management, Computational Studies, Physics, Biotechnology, Nutrition and Dietetics
19	A20VCO419	Basics of News Reporting	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
20	A20VCO420	Scripting for media	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics
21	A20VCO421	Video Editing	Media Studies	Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Physics



22	A20NDO422	Food Labelling	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
23	A20NDO423	Hygiene and Sanitation	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
24	A20NDO424	Nutrition for Adolescent	Food Science	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Mathematics, Media Studies, Physics, Tamil
25	A20PHO425	Digital Electronics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
26	A20PHO426	Geo-Physics	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
27	A20PHO427	Space Science	Physics	Bioscience, Chemistry, Computational Studies, Mathematics, Media Studies
28	A20TMO428	சிறுகதைப் பயிற்சி	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
29	A20TMO429	செய்தி வாசிப்பு பயிற்சி	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics
30	A20TMO430	நிகழ்த்துக்கலை	Tamil	Bioscience, Chemistry, Commerce and Management, Computational Studies, English, Food Science, Mathematics, Media Studies, Physics



A20TAT101	TAMIL – I	L	T	P	C	Hrs
	(Common to all UG programs)	3	0	0	3	45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாயிரம் ஆண்டுகால தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பைப் புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

CO1 – இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிமுறைகளைப் பேணிநடத்தல்.

CO2 – நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.

CO3 – தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.

CO4 – தாய்மொழியின் சிறப்பை அறிதல்.

CO5 – இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அலகு-1

(9 Hrs)

இக்காலக் கவிதைகள்-1

- | | | |
|--------------------|---|----------------------------------|
| 1. பாரதியார் | - | கண்ணன் என் சேவகன் |
| 2. பாரதிதாசன் | - | தமிழ்ப்பேறு |
| 3. அப்துல் ரகுமான் | - | அவதாரம் |
| 4. மீரா | - | கனவுகள் + கற்பனைகள் = காகிதங்கள் |
| 5. து.நரசிம்மன் | - | மன்னித்துவிடு மகனே |

அலகு-2

(9 Hrs)

இக்காலக் கவிதைகள்-2

- | | | |
|----------------------|---|--------------------------------|
| 1. ராஜா சந்திரசேகர் | - | கைவிடப்பட்ட குழந்தை |
| 2. அனார் | - | மேலும் சில இரத்தக் குறிப்புகள் |
| 3. கசிர்தராணி | - | அம்மா |
| 4. நா.முத்துக்குமார் | - | தூர் |

அலகு-3

(9 Hrs)

சிற்பிலக்கியங்கள்

- | | | |
|--------------------------|---|---------------------------------------|
| 1. கலிங்கத்துப் பரணி | - | பொருதகக்கை வாள் எங்கே... (பாடல்-485) |
| 2. அழகர்கின்றனைவிடு தூது | - | இதமாய் மனிதருடனே... (பாடல்-45) |
| 3. நந்திக் கலம்பகம் | - | அம்பொன்று வில்லொடிவெல்... (பாடல்-77) |
| 4. முக்சுடற் பள்ளு | - | பாயும் மருதஞ் செழிக்கவே... (பாடல்-47) |
| 5. குற்றாலக் குறவஞ்சி | - | ஓடக் காண்பதுமே... (பாடல்-9) |



காப்பியங்கள்

மணிமேகலை-உலகறவி புக்க காதை- 'மாசுஇல் வால்ஒளி! - இந்நாள் போலும் இளங்கொடி கெடுத்தனை'.
(28-அடிகள்)

அலகு-4

(9 Hrs)

தமிழ் இலக்கிய வரலாறு

1. சிற்றிலக்கியம்- தோற்றமும் வளர்ச்சியும்
2. புதுக்கவிதை- தோற்றமும் வளர்ச்சியும்
3. சிறுகதை -தோற்றமும் வளர்ச்சியும்
4. புதிமை -தோற்றமும் வளர்ச்சியும்
5. உரைநடை - தோற்றமும் வளர்ச்சியும்

உரைநடைப் பகுதி

1. உ.வே.சாமிநாதையர் - சிவதருமோத்திரச் சுவடி பெற்ற வரலாறு.
2. தஞ்சாவூர் - சஜாவின் கோபம்.
3. இரா. பச்சியப்பன் - மாடல்ல மற்றையவை.

அலகு 5

(9 Hrs)

மொழிப்பயிற்சி

1. கலைச்சொல்லாக்கம்
2. அகரவரிசைப்படுத்துதல்
3. மரபுத்தொடர்/பழமொழி
4. கலை விமர்சனம்
5. நோக்காணல்

உரைநடை நூல்கள்

1. சக்திவேல், சு., தமிழ் மொழி வரலாறு, மாணிக்கவாசகர் பதிப்பகம், சிதம்பரம், 1988.
2. சிற்றி பாலகம்பரமணியம் மற்றும் நீலபத்மநாபன், புதிய தமிழ் இலக்கிய வரலாறு, தொகுதி-1, 2, 3, சாகித்திய அகடமி, புதுவடல்லை, 2013.
3. பாரதியார், பாரதியார் கவிதைகள், குமரன் பதிப்பகம், சென்னை, 2011.

பார்வை நூல்கள்

1. கைலாசபதி.க.தமிழ் நாவல் இலக்கியம், குமரன் பதிப்பகம், வடபழனி, 1968.
2. சுந்தரராஜன், பே.கோ. சிவபாதசுந்தரம். சோ., தமிழில் சிறுகதை வரலாறும் வளர்ச்சியும், கீரியா, சென்னை, 1989.
3. பரந்தாமனார்.அ.கி., நல்ல தமிழ் எழுத வேண்டுமா, பாரி நிலையம், சென்னை, 1998.
4. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.எச். பதிப்பகம், சென்னை, 2011.
5. வல்லிக்கண்ணன். புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், அன்னம், சிவகங்கை, 1992.

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>



A20FRT101	FRENCH – I	L	T	P	C	Hrs
	(Common to all UG programs from 2021-22)	3	0	0	3	45

Course Objectives

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Je m'appelle Elise. Et Vous ?

Vous Dansez ? D'accord

Monica, Yukiko et compagnie

UNITÉ - 2

Les Voisins de Sophie

Tu vas au Luxembourg ?

UNITÉ – 3

Nous Venons pour l'inscription

A Vélo, en tain, en avoin

Pardon, monsieur, le BHV s'il vous plait ?

UNITÉ - 4

Au marche

On déjeune ici ?

UNITÉ - 5

On va chez ma copine ?

Chez Susana

Text Book

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009

Reference Book : Festival 1



A20BET101	BUSINESS ENGLISH – I	L	T	P	C	Hrs
	(Common to B.Com., B.Com. CS & BBA)	3	0	0	3	45

Course Objectives

- To understand the concept, process, and importance of communication.
- To gain knowledge about the business.
- To develop skills of effective communication - both written and oral.
- To help students to acquaint with the application of communication skills in the business world
- To enhance the presentation and negotiations skills of the students

Course Outcomes

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

CO1 – Gather the basics and importance of communication

CO2 – Can inculcate all the methods of writing

CO3 – Draft effective business writing with brevity and lucidity

CO4 – Acquire career skills to work efficiently and collaboratively

CO5 – Present an effective oral presentation

UNIT I INTRODUCTION TO COMMUNICATION

(9 Hrs)

Meaning and Definition - Process - Functions - Objectives - Importance - Essentials of good communication - Communication barriers - Overcoming communication barriers. Written - Oral - Face-to-face - Silence - Merits and limitations of each type.

UNIT II BUSINESS LETTERS

(9 Hrs)

Need and functions of business letters - Planning & layout of business letter - Kinds of business letters - Essentials of effective correspondence.

UNIT III DRAFTING OF BUSINESS LETTERS

(9 Hrs)

Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters -Circular letters - Application for employment and resume - writing Report - Notices, Agenda and minutes of the Meetings – Memos.

UNIT IV ORAL COMMUNICATION

(9 Hrs)

Meaning, nature and scope - Principles of effective oral communication - Techniques of effective speech - Media of oral communication (Face-to-face conversation - Teleconferences – Press Conference – Demonstration - Radio Recording - Dictaphone – Meetings - Rumor -Demonstration and Dramatization - Public address system - Grapevine -The art of listening - Principles of good listening.

UNIT V COMMUNICATION SKILLS

(9 Hrs)

Group Decision-Making - Interviews - Speeches -Customer Care/Customers Relations - Public Relations (Concept, Principles, Do's and Don'ts etc. to be studied for each type).

Text Books

1. K. K. Sinha, "Business Communication", Galgotia Publishing, 4th Edition, 2011.
2. C. S. Rayudu, "Media and Communication Management", Himalaya Publishing House, 1st Edition, 2013.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.



Reference books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.

Web References

1. <https://www.wix.com/encyclopedia/definition/oral-communication>
2. <https://writingcenter.unc.edu/tips-and-tools/business-letters/>
3. <https://www.thebalancecareers.com/communication-skills-list-2063779>
4. <https://thebusinesscommunication.com/what-is-face-to-face-conversation/>
5. https://www.tutorialspoint.com/organizational_behavior/group_decision_making.htm



A20CMT101	FINANCIAL ACCOUNTING	L	T	P	C	Hrs
	(Common to B.Com. & B.Com. CS)	4	1	0	5	75

Course Objectives

- To develop the knowledge of accounting from incomplete records
- To gain knowledge about the accounting for non-profit entities
- To learn the computation of royalties and self-balancing system.
- To help students to acquaint with application of branch and departmental accounting.
- To make the hire purchase and installment payment accounting.

Course Outcomes

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

CO1 – Prepare Accounting from Incomplete Records.

CO2 – Prepare financial statements of Non-Profit Organizations.

CO3 – Compute royalties accurately and maintain of self-balancing ledgers

CO4 – Comprehend the preparation of branch and departmental accounting.

CO5 – Make necessary books of record under hire purchase and instalment methods.

UNIT I ACCOUNTING FROM INCOMPLETE RECORDS (15 Hrs)

Introduction – Meaning of incomplete records – Features of incomplete records - Limitations of incomplete records - Differences between double entry - system and incomplete records - Accounts from incomplete records - Ascertaining profit or loss from incomplete records through statement of affairs - Preparation of final accounts from incomplete records.

UNIT II ACCOUNTING FOR NON-PROFIT ENTITIES (12 Hrs)

Introduction – Features of not-for-profit organisations – Receipts and Payments Account -Items peculiar (Capital expenditure, Revenue expenditure, Deferred revenue expenditure, Capital receipt, Revenue receipt) to not-for-profit organisations - Income and Expenditure Account - Balance Sheet.

UNIT III ROYALTIES AND SELF BALANCING LEDGERS (15 Hrs)

Royalty meaning in Accounting, Parties in Royalties Accounting, Types of Royalties in Accounts, Important Terms in Royalties Accounting, Royalties Accounting Treatment, Accounting Treatment in Books of Lessee and Accounting Treatment in Books of Lessor. Self-Balancing System: Introduction, working system and various ledgers to be maintained.

UNIT IV BRANCH AND DEPARTMENTAL ACCOUNTING (18 Hrs)

Branch Accounts-Dependent Branches (Debtors system, Stock & Debtors system) and Independent Branches (Foreign Branches excluded) – Departmental Accounts: Departmental Trading Account; Profit & Loss Account – Calculation of net profit of various departments and allocation of expenses – Preparation of General Profit & Loss Account and Balance Sheet.

UNIT V HIRE PURCHASE AND INSTALMENTS SYSTEMS (15 Hrs)

Introduction - Nature of Hire Purchase Agreement, Special Features, Terms Used and Ascertainment of Total Cash Price, Ascertainment of Interest, Accounting Arrangements of Hire Purchase Transaction, Repossession, Instalment payment system, Differences between Hire Purchase Agreement and Instalment Payment Agreement.

Text Books

1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019.
2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.



3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhaswamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5-January-2021.pdf>
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. <https://ocw.mit.edu/courses/sloan-school-of-management/15-515-financial-accounting-fall-2003/>
5. https://www.icai.org/post.html?post_id=12430



A20CMT102	PRINCIPLES OF MANAGEMENT (Common to B.Com. & BBA)	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To provide an in-depth understanding of Management Concepts.
- To explain purpose and types of planning as well as significance of decision-making
- To be familiar with nature and functions of organisation, departmentation and delegation.
- To understand various leadership styles and their relative merits, as well as theories of motivation.
- To evaluate the importance of coordination in harmonizing the organizational activities, and the significance of controlling in attaining the goals.

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding and application of principles and functions of management.
- CO2** – Appreciate the purpose and types of planning, MBO, elements and principles of decision-making.
- CO3** – Develop skills and ability to work in groups to achieve organizational goals and understand the principles of and issues in the delegation of authority
- CO4** – Demonstrate their ability in applying theories of motivation in work situations, and also appropriate leadership style needed for the individual organisations
- CO5** – Understand the importance of coordination in management as well as controlling function.

UNIT I NATURE OF AND APPROACHES TO MANAGEMENT (12 Hrs)

Concept of Business Organization. Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organizations and their relative Merits and Demerits. Impact of Globalization on Business Organizations. Problems of Business Organizations in India. Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession.

UNIT II PLANNING AND DECISION-MAKING (12 Hrs)

Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management By Objectives (MBO). Decision Making – Characteristics – Elements of decision Making – Principles of decision making – Types of Decisions. Simple Case Studies on Planning and Decision-making.

UNIT III ORGANISING (12 Hrs)

Organization – Meaning, Nature – Principles – Functions of Organization. Different form of organization – Formal and Informal Organization. Departmentation – Nature and Types. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation - Span of Management – factors affecting Span of Management. Simple Case Studies on Organising and Delegation.

UNIT IV LEADING (14 Hrs)

Leadership: Concept and Styles; Trait and Situational Theory of Leadership, Introduction, Definition- Nature & Scope – Functions of a leader – Qualities of leadership – Leadership styles. Essential elements of Direction- Principles of Direction – Importance of Direction – Supervision – Meaning, Types of supervision – Motivation – Definition, Nature of motivation – Importance of Motivation – types of



Motivation- Theories of motivation – Theory 'X', 'Y', & 'Z'- Maslow's Hierarchy of needs. Communication – Objectives, Nature and Types – Barriers to Communication, and Overcoming those barriers. Simple Case Studies on Leadership, Motivation, and Communication.

UNIT V COORDINATING AND CONTROLLING

(10 Hrs)

Coordination – Meaning, Nature and Characteristics – Controlling: Meaning, Objectives of controlling – Principles of controlling – Importance of controlling, controlling techniques.

Text Books

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007.

Reference Books

1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004.
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

Web References

1. <https://www.studynama.com/community/threads/business-organisation-management-notes-pdf-ebook-for-b-com-first-year.2735/>
2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>



A20CMD101	MANAGERIAL ECONOMICS (Common to B.Com. & BBA)	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To be acquainted with the basic concepts of economics.
- To identify the applications and limitations of economic laws in decision-making and problem-solving.
- To provide knowledge of different types of markets.
- To understand the related market competition concept in the real world.
- To infer the various macroeconomic factors in an economy.

Course Outcomes

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

- CO1** - Exhibit the role of a manager by making strategic business decisions considering the internal and external environments
- CO2** - Utilize the concept of demand, the elasticity of demand to identify the determinants of demand and forecast demand.
- CO3** - Assess technically the possible ways of increasing the level of production.
- CO4** - Develop knowledge of different market structures and make the price and output decisions.
- CO5** - Develop an understanding of the role of government and taxes in controlling inflation and deflation.

UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS (9 Hrs)

Introduction – Definition – Scope - Firm's Objective - Profit Maximization – Sales Maximization - Other Objectives - Role of Managerial Economist.

UNIT II DEMAND ANALYSIS AND FORECASTING (12 Hrs)

Demand - Determinants of Demand - Law of Demand - Exceptions to the Law – Demand Distinction - Elasticity of Demand - Price Elasticity - Income Elasticity - Cross Elasticity – Demand forecasting – Meaning – Methods of forecasting.

UNIT III PRODUCTION FUNCTION (12 Hrs)

Production Function– Meaning – Assumption – Isoquants – MRS - Producer's Equilibrium - Laws of Production - Laws of Variable Proportion – Laws of Returns to Scale.

UNIT IV MARKET STRUCTURE AND PRICING (15 Hrs)

Market Structure and Competition - Meaning and Classification of Market - Features of Perfect Market, Monopoly, Monopolistic, Oligopoly and Duopoly - Price Discrimination - Types - Price Discrimination under Monopoly – Price and output determination under Monopoly, Monopolistic and Oligopoly Markets. Pricing a new product - Pricing over the lifecycle of a product - Profit and Profit Management - Accounting Profit and economic profit - Theories of Profit.

UNIT V MACROECONOMIC FACTORS (12 Hrs)

National income - Meaning – approaches to compute national income – Factors determining national income. Business cycle – definition- characteristics – phases – inflation – definition, and meaning – types – demand-pull inflation – cost-push inflation – effects of inflation – anti-inflationary measures - deflation - meaning – effects of deflation.



Text Books

1. R.L. Varshney & K.L. Maheswari, "Managerial Economics", Sultan Chand & Sons, 19th Edition, 2018.
2. G.S. Gupta, "Managerial Economics", McGraw Hill Education, 2nd Edition, 2017.
3. A. Koutsoyiannis, "Modern Microeconomics", Palgrave Macmillan, 2nd Edition, 2008.

Reference Books

1. Pradeep Kumar, "Managerial Economics", Kedar Nath Ram Nath & Co Publishers, 2nd Edition, 2016.
2. Luke M. Froe & Brian T. McCann, "Managerial Economics – A Problem Solving Approach", Thomson South Western, 4th Edition, 2015.
3. Yogesh Maheshwari, "Managerial Economics", PHI Learning, 1st Edition, 2012.
4. Joel Dean, "Managerial Economics", Prentice Hall of India Private Limited, 7th Edition, 2010.
5. D.N. Dwivedi, "Managerial Economics", Vikas Publishing House, 8th Edition, 2015.

Web References

1. <https://businessjargons.com/determinants-of-elasticity-of-demand.html>
2. <http://www.economicdiscussion.net/laws-of-production/laws-of-production-laws-of-returns-to-scale-and-variable-proportions/5134>
3. <https://www.intelligenteconomist.com/profit-maximization-rule/>
4. ps://scholar.cu.edu.eg/?q=mahmoudarafa/files/l.3_market_structures_and_price.pdf
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>



A20CMS101	COMMUNICATION SKILLS	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	4	2	60

Course Objectives

- To improve the skill of rapid reading and comprehending efficiently
- To decode the correspondence between sound and spelling in English
- To train students to organize, revise and edit ideas to write clearly and commendably
- To enhance the sense of social responsibility and accountability of the students
- To expound the significance of time and stress management

Course Outcomes

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

CO1 - Understand the pattern to communicate effectively

CO2 - Impart Speaking skills with self-confidence

CO3 - Use writing strategies to improve their drafting skills and comprehending of articles

CO4 - Demonstrate leadership qualities to Participate in Group Discussion and Interview efficiently

CO5 - Expertise in Managerial skills

UNIT I COMMUNICATION SKILLS - SPEAKING**(12 Hrs)**

1. Aspects of speaking
2. Process and techniques of effective speech
3. Presentations
4. Topic to be given to students for short speech
5. Self-Introduction

UNIT II SELF-MANAGEMENT SKILLS**(12 Hrs)**

1. Time Management
2. Stress management
3. Perseverance
4. Resilience
5. Mind mapping
6. Self- confidence

UNIT III COMMUNICATION SKILLS – READING**(12 Hrs)**

1. Phonics
2. Vocabulary
3. Comprehension
4. Skimming and Scanning

UNIT IV SOCIAL SKILLS**(12 Hrs)**

1. Negotiation and Persuasion
2. Leadership
3. Teamwork
4. Problem solving
5. Empathy
6. Decision making

UNIT V COMMUNICATION SKILLS - WRITING**(12 Hrs)**

1. Descriptive



2. Narrative
3. Persuasive
4. Expository
5. Picture composition

Text Books

1. Syamala. V, "Effective English Communication for you", Emerald Publishers, 1st Edition, 2002.
2. Balasubramanian, "A Textbook of English Phonetics for Indian Students", Trinity Press, 1st Edition, 1981.
3. Sardana, C.K., "The Challenge of Public Relations", Har- Anand Publications, 1st Edition, 1995.

Reference Books

1. Murphy, John J, "Pulling Together: 10 Rules for High-Performance Teamwork", Simple Truths, 1st Edition, 2016.
2. Sanjay Kumar, Pusph Lata. "Communication Skills". Oxford University Press. 1st Edition, 2015.
3. Barun K. Mitra, "Personality Development and Soft skills", Oxford University Press, 1st Edition, 2016.

Web References

1. <https://blog.dce.harvard.edu/professional-development/10-tips-improving-your-public-speaking-skills>
2. <https://corporatefinanceinstitute.com/resources/careers/soft-skills/management-skills/>
3. <https://zety.com/blog/how-to-introduce-yourself>
4. <http://blogs.placementindia.com/2010/04/23/exercise-to-improve-communicationskills/>
5. <http://www.businesscommunicationblog.com>



A20AET101	ENVIRONMENTAL STUDIES (Common to all UG Programmes)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To gain knowledge on the importance of natural resources and energy.
- To know the structure and function of an ecosystem
- To imbibe an aesthetic value with respect to biodiversity, understand the threats and its conservation and appreciate the concept of interdependence
- To know the causes of types of pollution and disaster management
- To observe and discover the surrounding environment through field work.

Course Outcomes

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

CO1 – Understand about the various resources

CO2 – Learn about the biodiversity

CO3 – Learn the different types of pollution and to prevent the pollution

CO4 – Know about the pollution Act

CO5 – Observe various environmental issues in surroundings

UNIT I ENVIRONMENTAL SCIENCES: NATURAL RESOURCES (6 Hrs)

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT II ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION (6 Hrs)

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem. Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity – Insitu & Exsitu.

UNIT III ENVIRONMENTAL POLLUTION AND MANAGEMENT (6 Hrs)

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies.

UNIT IV SOCIAL ISSUES - HUMAN POPULATION (6 Hrs)

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT V FIELD WORK (6 Hrs)

Visit to a local area / local polluted site / local simple ecosystem - Report submission.



Text Books

1. Bharucha Erach, "Textbook of Environmental Studies for Undergraduate Courses", Orient Black Swan, 2nd Edition, 2013.
2. Basu Mahua, Savarimuthu Xavier, "Fundamentals of Environmental Studies", Cambridge, 2nd Edition, 2017.
3. Agarwal, K.C. "Environmental Biology", Nidi Publications, 1st Edition, 2004.

Reference Books

1. Kumarasam, Alagappa Moses & Vasanthi, "Environmental Studies", Bharathidasan University Publications, 1st Edition, 2004.
2. Rajamannar, "Environmental Studies", EVR College Publications, 1st Edition, 2004.
3. Kalavathy, S, "Environmental Studies", Bishop Heber College Publications, 1st Edition, 2004.

Web References

1. https://aits-tpt.edu.in/wp-content/uploads/2018/08/Environmental-Studies-Lecture-notes.doc-I_Betech_-ECE-CSE-EEE-CEME_III-Sem_BR.pdf
2. <http://eagri.org/eagri50/ENVS302/pdf/lec05.pdf>
3. <https://www.youtube.com/watch?v=78prsPYm98g>
4. <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC2792934/>
5. <https://www.frontiersin.org/articles/505570>



A20CMC101	MICROSOFT OFFICE (Common to B.Com., B.Com. CS & B.B.A.)	L	T	P	C	Hrs
		0	0	4	0	50

Course Objectives

- To work in Microsoft Word with efficiency
- To create impactful presentations
- To be conversant with operating Microsoft Excel

Course Outcomes

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

CO1 – Create and Use Word Documents with good layout

CO2 – Create and Use PowerPoint presentations on various occasions

CO3 – Work with Microsoft Excel and handle data on excel efficiently

UNIT I MICROSOFT WORD**(10 Hrs)**

- Creating, Editing, Saving and Printing text documents – Select layout
- Font and paragraph formatting – Simple character formatting
- Inserting tables, smart art, page breaks
- Using lists and styles
- Inserting blank page
- Add button to quick access tool bar – Customize the ribbon
- Formatting text – Text alignment – Paragraph spacing – Indentation
- Working with images – Using spelling and grammar check
- Header and Footer – Page orientation
- Understanding document properties
- Mail merge

UNIT II: MICROSOFT POWERPOINT**(8 Hrs)**

- Opening, viewing, creating and printing slides
- Applying auto layouts
- Adding custom animation
- Using slide transitions
- Graphical representation of data: Charts and Graphs
- Creating Professional Slides for Presentation

UNIT III EXCEL: MANAGING WORKSHEETS**(4 Hrs)**

- Import data into workbooks
- Navigate within workbooks
- Format workbooks and worksheets
- Customize options and views

UNIT IV EXCEL: DATA CELLS AND RANGES**(8 Hrs)**

- Configure content for collaboration
- Manipulate data in worksheets
- Format cells and ranges
- Define and reference named ranges
- Summarize data visualization



UNIT V EXCEL: DATA TABLES AND CHARTS (10 Hrs)

- Create and format tables and charts
- Modify tables and charts
- Format charts
- Filter and sort table data

UNIT VI EXCEL: FORMULAS AND FUNCTIONS (10 Hrs)

- Insert references
- Calculate and transform data
- Format and modify text

Text Books

1. Joan Lambert and Joyce Cox, "Microsoft Word 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
2. Joyce Cox and Joan Lambert, "Microsoft PowerPoint 2013 Step by Step", Microsoft Press, 1st Edition, 2013.
3. Curtis Frye, "Microsoft Excel 2016 Step by Step", Microsoft Press, 1st Edition, 2016.

Reference Books

1. Lisa A. Bucki, John Walkenbach, Michael Alexander, Dick Kusleika, Faithe Wempen, "Microsoft Office 2013 Bible", John Wiley & Sons, 1st Edition, 2016.
2. John Walenbach, "Microsoft Excel 2016 Bible", John Wiley & Sons, 1st Edition, 2016.
3. Linda Foulkes, "Learn Microsoft Office 2019: A Comprehensive Guide to getting started with Word, PowerPoint, Excel and Access", Packt Publishers, 1st Edition, 2020.

Web References

1. <http://www.mchrddi.gov.in/93fc/material/Computer%20Fundamentals%20&%20Office%20Applications.pdf>
2. <https://www.youtube.com/watch?v=yV4i29Xo0iM>
3. <https://www.youtube.com/watch?v=lbc1HX8Jccw>
4. https://www.youtube.com/watch?v=RdTozKPY_OQ
5. <https://www.youtube.com/watch?v=e3MPj65hn9k>



A20TAT202	TAMIL-II	L	T	P	C	Hrs
	(Common to all UG Programs)	3	0	0	3	45

பாடத்திட்டத்தின் நோக்கம்

- இரண்டாபிரம் ஆண்டுக்கால தமிழின் தொன்மையையும் வரலாற்றையும் அதன் விழுமியங்களையும் பண்பாட்டையும் எடுத்துரைப்பதாக இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- தமிழ் இலக்கியம் உள்ளடக்கத்திலும், வடிவத்திலும் பெற்ற மாற்றங்கள், அதன் சிந்தனைகள், அடையாளங்கள் ஆகியவற்றை காலந்தோறும் எழுதப்பட்ட இலக்கியங்களின் வழியாகக் கூறுவதற்கு இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.
- மொழியின் கட்டமைப்பை புரிந்து கொள்வதாகவும் பாடத்திட்டம் வடிவமைக்கப்பட்டுள்ளது.
- வாழ்வியல் சிந்தனைகள், ஒழுக்கவியல் கோட்பாடுகள், சமத்துவம், சூழலியல் எனப் பல கூறுகளை மாணவர்களுக்கு எடுத்துரைக்கும் விதத்தில் இப்பாடத்திட்டம் உருவாக்கப்பட்டுள்ளது.
- சிந்தனை ஆற்றலைப் பெருக்குவதற்குத் தாய்மொழியின் பங்களிப்பினை உணர்த்த இப்பாடத்திட்டம் அமைக்கப்பட்டுள்ளது.

பாடத்திட்டத்தின் வெளிப்பாடுகள்

- CO1** – இலக்கியங்கள் காட்டும் வாழ்வியல் நெறிமுறைகளைப் பேணிநடத்தல்.
CO2 – நமது எண்ணத்தை வெளிப்படுத்தும் கருவியாகத் தாய்மொழியைப் பயன்படுத்துதல்.
CO3 – தகவல் தொடர்புக்குத் தாய்மொழியின் முக்கியத்துவத்தை உணர்தல்.
CO4 – தாய்மொழியின் சிறப்பை அறிதல்.
CO5 – இலக்கிய இன்பங்களை நுகரும் திறன்களை வளர்த்தல்.

அலகு-1**(9 Hrs)**

1. எட்டுத்தொகை: 1.குறுந்தொகை (படல்-130) 2. நற்றிணை (பாடல்-27) 3. அகநானூறு (பாடல்-86).
2. பத்துப்பாட்டு: சிறுபாணாற்றுப்படை (அடிகள்-126-143).
3. பதினெண் கீழ்க்கணக்கு: திருக்குறள்- வெகுளாமை (அதிகாரம்-31), காதல் சிறப்புரைத்தல் (அதிகாரம்-113).

அலகு-2**(9 Hrs)**

1. எட்டுத்தொகை:
 1. ஐங்குறுநூறு (பாடல்-203),
 2. கலித்தொகை- பாலைத்திணை (பாடல்-9),
 3. புறநானூறு (பாடல்-235).
2. பத்துப்பாட்டு- முல்லைப்பாட்டு (6-21).
3. பதினெண் கீழ்க்கணக்கு :
 1. நாலடியார் - நல்லார் எனத்தான் (221) .
 2. திரிகடுகம்- கோலஞ்சி வாழும் குடியும் (33).
 3. இனியவை நாற்பது- குழவி தளர்நடை (14).
 4. கார் நாற்பது- நலமிகு கார்த்திகை (26).
 5. களவழி நாற்பது-கவளங்கொள் யானை (14).

அலகு-3**(9 Hrs)****சைவம்- பன்னிரு திருமுறைகள்**

- | | | |
|---------------------|---|---|
| 1. திருஞானசம்பந்தர் | - | வெபுறு தோளியங்கள் (இரண்டாம் திருமுறை). |
| 2. திருநாவுக்கரசர் | - | மனமெனும் தோணி (நான்காம் திருமுறை). |
| 3. சுந்தரர் | - | ஏழிசையாய் இசைப்பயனாய் (ஏழாம் திருமுறை). |
| 4. மாணிக்கவாசகர் | - | ஆதியும் அந்தமும் இல்லா (திருவெம்பாவை). |
| 5. திருமுலர் | - | அன்பு சிவம் இரண்டு (திருமந்திரம்). |

வைணவம் - நாலாயிரத் திவ்வியப் பிரபந்தம்

- | | | |
|--------------------------|---|--------------------------------|
| 1. பேயாழ்வார் | - | திருக்கண்டேன் பொன்மேனி.... |
| 2. பெரியாழ்வார் | - | கருங்கண் தோகை மயிற் பீலி.... |
| 3. தொண்டரடிப்பொடிஆழ்வார் | - | பச்சைமாமலை போல்.... |
| 4. ஆண்டாள் | - | கருப்பூரம் நூறுமோ? கமலப்பு.... |
| 5. திருமங்கையாழ்வார் | - | வாடினேன் வாடி வருந்தினேன்.... |

இஸ்லாமியம்

சீறாப்பூராணம்- பாடல் நின்ற நினை மானுக்குப்...5 பாடல்கள் (பாடல் எண்கள் 61-65).

கிருத்துவம்

இரட்சணிய யாதாரீகம்- கடைதிறப்புப் படலம் -5 பாடல்கள் (பாடல் எண்கள்: 3,9,10,15,16).

அலகு - 4**(9 Hrs)****தமிழ் இலக்கிய வரலாறு**

1. சங்க இலக்கியங்கள் 2. நீதி இலக்கியங்கள் 3. பக்தி இலக்கியங்கள் 4. காப்பியங்கள்.

அலகு-5**(9 Hrs)****சிறுகதைகள்**

- | | | |
|-------------------------|---|------------------------------|
| 1. புதுமைபித்தன் | - | அகலிகை |
| 2. நா. விச்சமூர்த்தி | - | வேப்பமரம் |
| 3. அகிலன் | - | ஒரு வேளைச்சோறு |
| 4. ஜி.நாகராஜன் | - | பச்சக் குதிரை |
| 5. கி.ராஜநாராயணன் | - | கதவு |
| 6. சா.கந்தசாமி | - | தக்கையின் மீது நான்கு கண்கள் |
| 7. ஆண்டாள் விரியதர்ஷினி | - | மாத்திரை |
| 8. வண்ணதாசன் | - | ஒரு உல்லாசப் பயணம் |
| 9. சு. தமிழ்ச்செல்வன் | - | வெயிலோடு போய் |
| 10. பாரததேவி | - | மாப்பிள்ளை விருந்து |

பார்வை நூல்கள் :

1. அரக, வீ., இருபதாம் நூற்றாண்டு சிறுகதைகள் நூறு, அடையாளம் பதிப்பகம், திருச்சி, 2013.
2. அருணாச்சலம், பா., பக்தி இலக்கியங்கள், பாரி நிலையம், சென்னை, 2010.
3. தமிழண்ணல், புதிய நோக்கில் தமிழ் இலக்கிய வரலாறு, மீனாட்சி புத்தக நிலையம், மதுரை, 2000.
4. பாக்கியமேரி, வகைமை நோக்கில் தமிழ் இலக்கிய வரலாறு, என்.சி.வி.எச். பதிப்பகம், சென்னை, 2011.
5. பசுபதி, மா. வே., செம்மொழித் தமிழ் இலக்கண இலக்கியங்கள், தமிழ்ப் பல்கலைக்கழகம், 2010 .

இணையத்தளங்கள் :

1. <http://www.tamilkodal.com>
2. <http://www.languagelab.com>
3. <http://www.tamilweb.com>



A20FRT202	FRENCH-II	L	T	P	C	Hrs
	(Common to all UG Programs)	3	0	0	3	45

Course Objectives:

- To enable the students read, understand, and write simple sentences.
- To grasp relevant grammar for communication
- To learn about the land, people and culture of France.

UNITÉ - 1

Qu'est -ce qu'on leur offre ?

On solde !

Découvrir Paris en bus avec l'open Tour

UNITÉ - 2

Si vous gagne vous ferez quoi

Parasol ou parapluie ?

UNITÉ - 3

Quand il est midi à Paris

Vous allez Vivre

L'avenir du Français

UNITÉ - 4

Souvenirs d'enfance

J'ai fait mes études à Lyon 2

UNITÉ – 5

Retour des Antilles

Au voleur ! Au voleur

Text Book

Prescribed Textbook : *FESTIVAL 1* - Méthode de Français

Authors : Sylvie POISSON-QUINTON

Michèle MAHEO-LE COADIC

Anne VERGNE-SIRIEYS

Edition : CLE International, Nouvelle Édition révisée : 2009.

Reference Book Festival 1



A20BET202	BUSINESS ENGLISH – II	L	T	P	C	Hrs
	(Common to B.Com., B.Com. CS & BBA)	3	0	0	3	45

Course Objectives

- To develop the vocabulary and use it in their day today life
- To gain knowledge about the business writing
- To develop soft skills and utilize it
- To help students to acquaint with application of communication skills in the business world
- To make user friendly communication with the modern era tools

Course Outcomes

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

CO1 – Gather the basics and importance of communication.

CO2 – Can inculcate all the methods of writing.

CO3 – Enhance their soft skills and get adapted.

CO4 – Acquire career skills to work efficiently and collaboratively.

CO5 – Communicate effectively by using new modes.

UNIT I- VOCABULARY DEVELOPMENT**(9 Hrs)**

Business vocabulary - Business Idioms - Business Phrases -One-word substitute -Incorrectly spelt words-confusable- Synonyms -Antonyms

UNIT II- BUSINESS WRITING**(9 Hrs)**

Article writing - Application - Poster - Advertisement design - HR Letters – Letters of Offer, Performance Appraisal and Termination

UNIT-III SOFT SKILLS**(9 Hrs)**

Introduction - Self-confidence, - Leadership Skills - Time Management - Stress Management – Team Management - Positive Attitude- Goal Setting- Career Planning-Creative Thinking – Public Speaking- Emotional Quotient.

UNIT IV-APPLICATION OF COMMUNICATION SKILLS**(9 Hrs)**

Presentation skills: Setting the objectives –planning – preparation – practice and rehearsal –getting ready – making the presentation – paralinguistic elements in Presentation-Types of visual aids to support presentation. Negotiation skills: Nature and Need-Factors affecting Negotiation-Process of negotiation Types of Negotiators- Tips for successful negotiation.

UNIT V- TECHNOLOGY IN COMMUNICATION**(9 Hrs)**

E-mail -Email etiquette- Telephone Advantages and Disadvantages – Guidelines for effective telephonic conversation – Fax- Tele conferencing -Video conferencing.

Text Books

1. Rajendra Pal & J. S. Korlahalli, "Essentials of Business Communication", Sultan Chand & Sons, 3rd Edition, 2011.
2. C.B. Gupta, "Basic Business Communication", Sultan Chand & Sons, 4th Edition, 2017.
3. Hory Sankar Mukerjee, "Business Communication: Connecting at Work", Oxford University Press, 1st Edition, 2016.



Reference Books

1. Nira Konar, "Communication Skills for Professionals", Prentice Hall of India, 2nd Edition, 2011.
2. Nirmal Singh, "Business Communication: Principles, Methods and Techniques", Deep & Deep Publications Pvt. Ltd, 1st Edition, 2008.
3. Krishna Mohan, R.C. Mohan & Virendra Singh Nirban, "Business Correspondence and Report Writing", Tata McGraw-Hill Publishing, 6th Edition, 2020.
4. Kevin Gallagher, "Skills Development for Business and Management Students", Oxford University Press., 1st Edition, 2010.

Web References

1. <https://www.readnaturally.com/research/5-components-of-reading/vocabulary>
2. <https://businesswriting.com>
3. <https://www.teachingenglish.org.uk/article/paralinguistics>
4. <https://www.entrepreneur.com/article/236724>
5. <https://www.inc.com/guides/2010/06/email-etiquette.html>



A20CMT203	ADVANCED FINANCIAL ACCOUNTING (Common to B.Com. & B.Com. CS)	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To develop the knowledge of partnership accounting and admission of a new partner
- To handle the accounting for retirement and death of existing partners
- To be conversant with accounting for dissolution of partnership firm.
- To be familiar with the accounting treatment for amalgamation and sale of a firm to a company
- To help students to acquaint with distribution of assets on dissolution of firm.

Course Outcomes

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

CO1 – Prepare financial accounts for firms and in different situations of admission of new partners.

CO2 – Handle partnership accounts in situations of retirement and death of partners

CO3 – Understand the difference between the dissolution of the firm and dissolution of partnership

CO4 – Prepare financial statements for amalgamation of partnership firm and sale of firm.

CO5 – Prepare financial statements for partnership firm on insolvency of all partners.

UNIT I PARTNERSHIP ACCOUNTING: ADMISSION OF PARTNERS (18 Hrs)

Introduction - Meaning, definition and features of partnership - Partnership deed - Methods of maintaining capital accounts of partners - Interest on capital and interest on drawings of partners - Salary and commission to partners - Interest on loan from partners - Division of profits among partners. Admission of a new partner - Introduction - Adjustments required at the time of admission of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - New profit-sharing ratio and Sacrificing ratio - Adjustment for goodwill - Adjustment of capital on the basis of new profit-sharing ratio.

UNIT II RETIREMENT AND DEATH OF PARTNERS (12 Hrs)

Retirement of a partner – Introduction - Adjustments required on retirement of a partner - Distribution of accumulated profits, reserves and losses - Revaluation of assets and liabilities - Determination of new profit-sharing ratio and gaining ratio - Adjustment for goodwill - Adjustment for current year's profit or loss up to the date of retirement - Settlement of the amount due to the retiring partner - Death of a partner - Adjustments required on the death of a partner.

UNIT III DISSOLUTION OF FIRM (15 Hrs)

Dissolution of Partnership – Distinction between Dissolution of Partnership and Dissolution of Firm – Treatment of Some Accounts at the Time of Dissolution – Accounting Treatment and Accounting Treatment on Dissolution – Goodwill – Preparation of Balance Sheet as on the Date of Dissolution – Minor and Partnership Dissolution.

UNIT IV INSOLVENCY OF PARTNERS: PIECE-MEAL DISTRIBUTION (15 Hrs)

Insolvency of Partners, meaning of insolvency, Garner Vs Murray Rule, Accounting Procedure when capitals are fixed and fluctuating – Accounting Treatment when all Partners are Insolvent - Piecemeal Distribution, proportionate or surplus capital method and maximum possible loss method.

UNIT V AMALGAMATION OF FIRMS AND SALE OF FIRM TO COMPANY (15 Hrs)

Amalgamation of firms – Sale of Partnership Firm to a Limited Company, Meaning, Salient Features, Meaning and Computation of Purchase Consideration, Procedure, Accounting Entries and Purchase Consideration.



Text Books

1. Hanif & Mukherjee, "Financial Accounting", Tata McGraw Hill, 2nd Edition, 2019.
2. S.P. Jain & K.L. Narang, "Financial Accounting", Kalyani Publishers, 12th Edition, 2014.
3. P.C. Tulsian & Bharat Tulsian, "Financial Accounting", S.Chand, 2nd Edition, 2016.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.1", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & Radhasamy, "Advanced Accountancy – Vol.1", Sultan Chand & Sons, 1st Edition, 2013.
3. Arulanandam & Raman, "Advanced Accountancy Vol.1", Himalaya Publishing House, 7th Edition, 2018.
4. Maheswari & Maheswari, "Financial Accounting", Vikas Publishing House, 6th Edition, 2018.

Web References

1. <https://www.geektonight.com/financial-accounting-notes/>
2. http://students.icwai.org/studies/studies/fin_Acc.aspx
3. <https://lecturenotes.in/download/material/18026-financial-accounting>
4. <https://ocw.mit.edu/courses/sloan-school-of-management/15-515-financial-accounting-fall-2003/>
5. https://www.icai.org/post.html?post_id=12430



A20CMT204**COMMERCIAL LAW**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives:

- To provide a comprehensive understanding on the general principles of contracts
- To orient students about the special contracts
- To make them familiar with the law relating to sale of goods
- To make them conversant with the provisions of Partnership and LLP Acts
- To help students to acquaint with an understanding on Negotiable Instruments

Course Outcomes:

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

CO1 – Demonstrate a clear understanding on the general principles of contracts

CO2 – Explain the special provisions with respect to specific contracts

CO3 – Be conversant with the legal provisions pertaining to sale of goods in India

CO4 – Appreciate and distinguish between Partnership and LLP with reference to Indian Law

CO5 – Show an understanding on Negotiable Instruments and their legal operations in business

UNIT I CONTRACTS LAW: GENERAL PRINCIPLES (12 Hrs)

Contract – meaning, characteristics and kinds - Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts, Quasi – contracts.

UNIT II CONTRACTS LAW: SPECIAL CONTRACTS (10 Hrs)

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency.

UNIT III LAW OF SALE OF GOODS (12 Hrs)

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties - Transfer of ownership in goods including sale by a non-owner. Performance of contract of sale. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

UNIT IV LAWS OF PARTNERSHIP AND LLP (14 Hrs)

(A) Indian Partnership Act, 1932 - Nature and Characteristics of Partnership, Registration of Partnership Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Modes of Dissolution of Partnership.

(B) The Limited Liability Partnership Act, 2008 - Salient Features of LLP - Incorporation by Registration – Differences between LLP and Partnership, LLP and Company – LLP Agreement – Types of Partners in LLP and their relations – Conversion of Firm and Private Company into LLP.

UNIT V LAW OF NEGOTIABLE INSTRUMENTS (12 Hrs)

Negotiable Instruments – Meaning, Nature and Types – Promissory Note, Bill of Exchange, and Cheque. Parties to Negotiable Instruments – Holder – Holder in due course. Negotiation of Negotiable Instruments – Endorsement – Kinds of Endorsement. Dishonour and Discharge of Negotiable Instruments – Crossing and Bouncing of Cheques.

Text Books

1. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
2. M.C. Kuchhal, and Vivek Kuchhal, "Business Law", Vikas Publishing House, 6th Edition, 2019.



3. P.C. Tulsian and Bharat Tulsian, "Business Law", McGraw Hill Education, 3rd Edition, 2017.

Reference Books

1. N.D. Kapoor, "Elements of Mercantile Law", Sultan Chand & Sons, 38th Edition, 2020.
2. Sushma Arora, "Business Laws", Taxmann Publications, 2nd Edition, 2019.
3. Avtar Singh, "Business Law", Eastern Book Company, 4th Edition, 2018.
4. R.S.N. Pillai & Bagavathi, "Business Law", S. Chand Publishing, 3rd Edition, 2010.
5. M.C. Shukla, "A Manual of Mercantile Law", S. Chand Publishing, 9th Edition, 2010.
6. Ravinder Kumar, "Legal Aspects of Business", Cengage Learning, 4th Edition, 2016.

Web References

1. <http://14.139.60.114:8080/jspui/bitstream/123456789/738/19/Commercial%20Law.pdf>
2. <https://www.studocu.com/en-au/document/the-university-of-adelaide/commercial-law-i/lecture-notes/lecture-notes-lecture-all-lectures-commercial-law-exam-notes/654814/view>
3. <https://nexusnotes-media.s3.amazonaws.com/wp-content/uploads/edd/2014/08/Commercial-Law-Exam-Notep.pdf>
4. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-3New-29012021.pdf>
5. <https://www.icsi.edu/media/webmodules/BUSINESS%20ENVIRONMENT%20AND%20LAW.pdf>



A20CMD202**BUSINESS MATHEMATICS**

L	T	P	C	Hrs
3	1	0	4	60

Course Objectives

- To provide an understanding on matrices and determinants
- To make them apply the applications of matrices and determinants in business
- To be conversant with the ratios and proportions
- To be familiar with Permutations, Combinations, and Sequences
- To be aware of the applications of differential calculus

Course Outcomes

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

CO1 – Demonstrate an understanding of applications of Matrices and Determinants.

CO2 – Analyse the applications of matrices and determinants in business and economics.

CO3 – Demonstrate mastery of mathematical concepts relating to ratios, proportions, indices, logarithms and equations.

CO4 – Apply the principles of permutations, combinations, sequences and series in various business applications.

CO5 – Know how to compute derivative of a function and higher order differentiation.

UNIT I MATRICES AND DETERMINANTS**(12 Hrs)**

Matrices – Definition and Types. Equality of matrices, Algebra of matrices, Positive Integral Power of a Square Matrix, Matrix Polynomial, Transpose of a Matrix, Symmetry and Skewed Symmetric Matrices. Determinants of a Square Matrix. Properties of Determinants, Adjoint of a Square Matrix, Singular and Non-Singular Matrices, Inverse of a Square Matrix.

UNIT II APPLICATIONS OF MATRICES IN BUSINESS AND ECONOMICS**(12 Hrs)**

Matrix Representation of Data – Matrix Addition and Subtraction, Application, Scalar Multiplication. Methods of Solving non-homogenous system of linear equations – Matrix Inverse method, Determinants method, Gauss Jordan Elimination method – Applications of Matrices in Business and Economics Decisions.

UNIT III RATIO-PROPORTION, INDICES, LOGARITHMS AND EQUATIONS**(12 Hrs)**

Ratios – Proportions – Properties of Proportion. Exponent (Index) of the Power – Laws of Indices. Logarithm – Laws of Logarithms, Systems of Logarithms, Characteristic and Mantissa. Equations – Basic Definitions – Quadratic Equation – Solving a Quadratic Equation – Nature of the Discriminant – Application of Nature of the Discriminant – Properties of Roots of a Quadratic Equation. Simultaneous Equations – Solutions.

UNIT IV PERMUTATION, COMBINATION, SEQUENCES & SERIES**(12 Hrs)**

The Factorial – Fundamental Principle of Multiplication – Rule of Addition.

Permutation and Combination – Difference between Permutation and Combination – Important Formulae of Permutation and Combination – Various Kinds of Permutations – Kind of Combinations – Circular Permutations.

Progression - Sequences and Series – Arithmetic Progression – Geometric Progression.

UNIT V DIFFERENTIAL CALCULUS**(12 Hrs)**

Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function Concepts of limit, and continuity of a function. Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives.



Applications of Differential Calculus – Cost Function, Marginal Cost and Average Cost – Revenue Function, Marginal Revenue – Profit Function, Marginal Profit – Marginal Propensity to Consume (MPC), and Marginal Propensity to Save (MPS).

Text Books

1. Bharat Tulsian & P.C. Tulsian, "Business Mathematics, Logical Reasoning & Statistics", McGraw Hill Education, 1st Edition, 2019.
2. Soma Garg & Arun Julka, "Business Mathematics and Statistics", Taxmann Publications, 1st Edition, 2010.
3. R.S. Soni, "Business Mathematics and Business Statistics", Ane Books, 1st Edition, 2009.

Reference Books

1. R.S. Soni & A.K. Soni, "Business Mathematics", Ane Books, 1st Edition, 2013.
2. Mizrahi and Sullivan, "Mathematics for Business and Social Sciences". Wiley and Sons, 1st Edition, 1979.
3. Ayres, Frank Jr., "Schaum's Outline Series: Theory and Problems of Mathematics of Finance", McGraw Hill Education, 1st Edition, 1963.
4. Vishal Saxena, "Business Mathematics, Logical Reasoning & Statistics", Bharat Law House, 1st Edition, 2019.

Web References

1. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-4New-29012021.pdf>
2. <https://resource.cdn.icai.org/46668bosfnd-p3-cp1.pdf>
3. <https://resource.cdn.icai.org/46670bosfnd-p3-cp2-u2.pdf>
4. <https://resource.cdn.icai.org/46673bosfnd-p3-cp5.pdf>
5. <https://resource.cdn.icai.org/46674bosfnd-p3-cp6.pdf>



A20CMS202	DOCUMENTATION AND PRESENTATION SKILLS	L	T	P	C	Hrs
	(Common to B.Com., B.Com. CS & B.B.A.)	0	0	4	2	60

Course Objectives

- To develop basic word processing skills with MS-Word.
- To understand the advanced formatting features of Microsoft Word
- To learn Create, edit, save, print presentations and Format presentations using MS-PowerPoint.
- To add value to the presentation by using the special features

Course Outcomes

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

CO1 - Use Word Processing tool to create professional and academic documents.

CO2 – Demonstrate the understanding of advanced features available in MS-Word.

CO3 - Use MS-PowerPoint to create effective and feature-rich presentations.

CO4 – Add value to the Power Print Slides by using special features

UNIT I UNDERSTANDING WORD PROCESSING (15 Hrs)

Formatting: Text and character formatting, Case convert, Paragraph formatting, Line spacing, Paragraph spacing, Bullets and numbering, Paragraph borders and shading, Add Headers and Footers, Control Page Layout, Add a Watermark - Document formatting: Page margins, Page size and orientation, Page breaks, Page borders - Automatic features: AutoCorrect, Create and use AutoText, AutoFormat as you type.

UNIT II: ADVANCED FORMATING IN WORD (15 Hrs)

Tables: Insert table, Add and delete rows and columns, Adjust row and column width and height, Merge and split cells, Text direction and alignment, Borders and shading, Table Styles, Delete a table, Table positioning - Adding symbols and hyperlinks - Find and replace: Find options, Find all occurrences, Replace text - Pictures: Insert an image, Resize an image, Wrap text around an image, Move an image - Navigation shortcuts - Work with multiple documents - Spell check and grammar - Document printing – Save a Document to Other Formats

UNIT III MAKING EFFECTIVE PRESENTATIONS (15 Hrs)

Creation of Presentation, Creating a Presentation Using a Template, Creating a Blank Presentation, Entering and Editing Text, Inserting And Deleting Slides in a Presentation Preparation of Slides – Viewing A Presentation, Choosing a Set Up for Presentation, Printing Slides And Handouts Slide Show, Running a Slide Show, Transition and Slide Timings, Automating a Slide Show.

UNIT IV CREATING GREAT-LOOKING SLIDES (15 Hrs)

Fonts and Text Formatting – Working with WordArt - Designing the Slides – Animations – Working with Slide Masters - Inserting Word Table or An Excel Worksheet, Adding Clip Art Pictures, Inserting Other Objects, Resizing and Scaling an Object Presentation of Slides – Adding Audio and Video to the Presentation – Using Hyperlinks in Presentations.

Text Books

4. Joan Lambert, Curtis Frye, "Microsoft Office 2016 Step by Step", Microsoft Press, 1st Edition, 2015.
5. Stephanie Krieger, Documents, Presentations, and Workbooks: Using Microsoft Office to Create Content That Gets Noticed- Creating Powerful Content with Microsoft Office, 1st Edition, Microsoft Press, 2011.



6. Doug Lowe, "Microsoft Power Point 2016 for Dummies", John Wiley and Sons, 1st Edition, 2016.

Reference Books

4. Miller M, "Computer Basics Absolute Beginner's Guide, Windows 10 Edition", 8th editions, QUE, 2015.
5. Echo Swinford, "My PowerPoint 2016", 1st ed, Pearson Education, 2016.
6. Dan Gookin. Word 2019 For Dummies. John Wiley and Sons.

Web References

6. <http://support.skillscommons.org/showcases/open-courseware/dev-ed/basic-computer-skills-course/>
7. https://www.dit.ie/media/ittraining/msoffice/MOAC_Word_2016_Core.pdf
8. <https://www.youtube.com/watch?reload=9&v=TxLuuNprjXg>
9. <https://www.youtube.com/watch?v=lbc1HX8Jccw>
10. <https://www.office.com/>



A20AET202	PUBLIC ADMINISTRATION (Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

**(Compulsory Course designed as per the directions issued by Government of India, MHRD,
Department of Higher Education (Central University Bureau)
F.No.19-6.2014-Desk U Dated 19-05-2014)**

Course Objectives

- To introduce the elements of public administration
- To help the students obtain a suitable conceptual perspective of public administration
- To introduce them the growth of institution devices to meet the need of changing times
- To instill and emphasize the need of ethical seriousness in contemporary Indian Public Administration

Course Outcomes

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

CO1 – Understand the concepts and evolution of Public Administration.

CO2 – Be aware of what is happening in the Public Administration in the country.

CO3 – Explain the Territory Administration in the State and the Centre.

CO4 – Appreciate emerging issues in Indian Public Administration.

UNIT I INTRODUCTION TO PUBLIC ADMINISTRATION (7 Hrs)

Meaning, nature and Scope of Public Administration and its relationship with other disciplines- Evolution of Public Administration as a discipline – Woodrow Wilson, Henry Fayol , Max Weber and others - Evolution of Public Administration in India – Arthashastra – Colonial Administration upto 1947

UNIT II PUBLIC ADMINISTRATION IN INDIA (8 Hrs)

Enactment of Indian Constitution - Union Government – The Cabinet – Central Secretariat – All India Services – Training of Civil Servants – UPSC – Niti Ayog – Statutory Bodies: The Central Vigilance Commission – CBI - National Human Rights Commission – National Women’s Commission – CAG.

UNIT III STATE AND UNION TERRITORY ADMINISTRATION (8 Hrs)

Differential Administrative systems in Union Territories compared to States Organization of Secretariat: -Position of Chief Secretary, Functions and Structure of Departments, Directorates – Ministry of Home Affairs supervision of Union Territory Administration – Position of Lt. Governor in UT – Government of Union Territories Act 1963 – Changing trend in UT Administration in Puducherry and Andaman and Nicobar Island

UNIT IV EMERGING ISSUES IN INDIAN PUBLIC ADMINISTRATION (7 Hrs)

Changing Role of District Collector – Civil Servants – Politicians relationship – Citizens Charter - Public Grievance Redressal mechanisms — The RTI Act 2005 – Social Auditing and Decentralization – Public Private partnership.

Text Books

1. Avasthi and Maheswari, “Public Administration in India” Lakshmi Narain Agarwal, Agra.
2. Ramesh K.Arora, “Public Administration: Fresh Perspective”, Alekh publishers, Jaipur.



Reference Books

1. Appleby P.H, "Policy and Administration", The University of Alabama Press, 1949.
2. Gerald.E. Caden, "Public Administration", Pablidas Publishers, California, 1982.
3. R.B. Jain, "Public Administration in India: 21st Century Challenges for Good Governance", Deep and Deep, 2002.
4. Ramesh K. Arora, "Indian Public Administration", Wishwa Prakashan, 2010.
5. Rumki Basu, "Public Administration: Concept and Theories", Sterling, 2013

Web References

1. <http://cic.gov.in/>
2. <http://www.mha.nic.in/>
3. <http://rti.gov.in/>
4. <http://www.cvc.nic.in/>
5. <https://www.india.gov.in/my-government/whos-who/lt-governors-administrators>



A20CMC202	ADVANCED EXCEL	L	T	P	C	Hrs
	(Common to B.Com., B.Com. CS & B.B.A.)	0	0	4	0	50

Course Objectives

- To manage workbook options and settings
- To understand data formatting
- To learn to create and use advanced formulas and macros
- To manage advanced charts and tables

Course Outcomes

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

CO1 – Handle various workbook options and settings

CO2 – Be conversant with managing and formatting data in excel

CO3 – Effortlessly create and use advanced formulas and macros in excel

CO4 – Create and Use Advanced Tables and Charts in excel

UNIT I MANAGE WORKBOOK OPTIONS AND SETTINGS (6 Hrs)

- Manage workbooks: Copy macros between workbooks – Reference data in other workbooks – Enable macros in a workbook – Manage workbook versions.
- Prepare workbooks for collaboration: Restrict editing – Protect worksheets and cell ranges – Protect worksheet structure – Configure formula calculation options – Manage comments.
- Use and configure language options: Configure editing and display languages – Use language-specific features.

UNIT II: MANAGE AND FORMAT DATA (10 Hrs)

- Fill cells based on existing data: Fill cells by using Flash Fill – Fill cells by using advanced Fill Series options.
- Format and validate data: Create custom number formats – Configure data validation – Group and ungroup data – Calculate data by inserting subtotals and totals – Remove duplicate records.
- Apply advanced conditional formatting and filtering: Create custom conditional formatting rules – Create conditional formatting rules that use formulas – Manage conditional formatting rules.

UNIT III CREATE ADVANCED FORMULAS AND MACROS (18 Hrs)

- Perform logical operations in formulas: Perform logical operations by using nested functions including the IF(), IFS(), SWITCH(), SUMIF(), AVERAGEIF(), COUNTIFS(), MAXIFS(), MINIFS(), AND(), OR(), and NOT() functions.
- Look up data by using functions: Lookup data by using VLOOKUP(), HLOOKUP(), MATCH(), and INDEX() functions.
- Use advanced date and time functions: Reference date and time by using the NOW() and TODAY() functions – Calculate dates by using the WEEKDAY() and WORKDAY() functions.
- Perform data analysis: Summarize data from multiple ranges by using the Consolidate feature – Perform what-if analysis by using Goal Seek and Scenario Manager – Forecast data by using the AND(), IF(), and NPER() functions – Calculate financial data by using the PMT() function.
- Troubleshoot formulas: Trace precedence and dependence – Monitor cells and formulas by using the Watch Window – Validate formulas by using error checking rules – Evaluate formulas.



- Create and modify simple macros: Record simple macros – Name simple macros – Edit simple macros.

UNIT IV MANAGE ADVANCED CHARTS AND TABLES (16 Hrs)

- Create and modify advanced charts: Create and modify dual axis charts – Create and modify charts including Box & Whisker, Combo, Funnel, Histogram, Map, Sunburst, and Waterfall charts.
- Create and modify Pivot Tables: Create PivotTables – Modify field selections and options – Create slicers – Group PivotTable data – Add calculated fields – Format data.
- Create and modify PivotCharts: Create PivotCharts – Manipulate options in existing PivotCharts – Apply styles to PivotCharts – Drill down into PivotChart details.

Text Books

1. Bill Jelen, “Advanced Excel 2016 in Depth”, BPB Publications, 1st Edition, 2016.
2. Naveen Mishra, “Excel with Microsoft Excel: Comprehensive and Easy Guide to Learn Advanced MS Excel”, Penman Books, 1st Edition, 2019.
3. Ritu Arora, “Advanced Excel 2016 Training Guide”, BPB Publications, 2018.

Reference Books

1. Manisha Nigam, “Advanced Analytics with Excel 2019: Perform Data Analysis using Excel’s Most Popular Features”, BPB Publications, 1st Edition, 2020.
2. L. Winston Wayne, “Microsoft Excel 2019: Data Analysis and Business Modelling”, Prentice Hall of India, 1st Edition, 2019.
3. Ritesh Kumar, “Advanced Excel 2016”, Gyan Vandana Publication, 1st Edition, 2020.
4. Bill Jelen and Tracy Syrstad, “Microsoft Excel 2019 VBA and Macros (Business Skills)”, Microsoft Press, 1st Edition, 2019.

Web References

1. https://www.shastacoe.org/uploaded/Dept/it/training_docs/Excel/Excel_Advanced_Training_Packet.pdf
2. <https://www.uis.edu/informationtechnologyservices/wp-content/uploads/sites/106/2013/04/AdvancedFormulasandFunctions2010.pdf>
3. <https://www.youtube.com/watch?v=hRsuACY8Wdc>
4. <https://www.youtube.com/watch?v=iMbTBLj0WdY>
5. <https://www.youtube.com/watch?v=wBDp9G2zWe8>
6. <https://www.youtube.com/watch?v=d3BYVQ6xIE4>
7. <https://www.youtube.com/watch?v=3xmli1EQBIM>
8. <https://www.youtube.com/watch?v=Q1UzraY0yXg>
9. <https://www.youtube.com/watch?v=F4b-GnvRN4k>



A20EAL201	NATIONAL SERVICE SCHEME	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. & B.C.A.)	0	0	2	1	30

Course Objectives

- To introduce about various activities carried out by national service scheme
- To gain life skills through community service
- To gain awareness about various service activities performed in higher educational institutions.
- To give exposure about the use of technology to uplift the living standards of rural community.
- To induce the feeling of oneness through harmony of self and society

Course Outcomes

After the end of the course, the students will able to

CO1 – Recognize the importance of national service in community development.

CO2 – Convert existing skills into socially relevant life skills.

CO3 – Differentiate various schemes provided by the government for the social development.

CO4 – Identify the relevant technology to solve the problems of rural community.

CO5 – Associate the importance harmony of nation with long term development.

UNIT I INTRODUCTION TO NATIONAL SERVICE SCHEME (6 Hrs)

History and objectives, NSS symbol, Regular activities, Special camping activities, Village adaptation programme, Days of National and International Importance, Hierarchy of NSS unit in college. Social survey method and Data Analysis. NSS awards and recognition. Importance of Awareness about Environment, Health, Safety, Gender issues, Government schemes for social development and inclusion policy, etc.

UNIT II LIFE SKILLS AND SERVICE LEARNING OF VOLUNTEER (6 Hrs)

Communication and rapport building, problem solving, critical thinking, effective communication skills, decision making, creative thinking, interpersonal relationship skills, self- awareness building skills, empathy, coping with stress and coping with emotions. Understanding the concept and application of core skills in social work practice, Team work, Leadership, Event organizing, resource planning and management, time management, gender equality, understanding rural community and channelizing the power of youth.

UNIT III EXTENSION ACTIVITIES FOR HIGHER EDUCATIONAL INSTITUTIONS (6 Hrs)

Objective and functions of Red Ribbon Club, Swachh Bharath Abhiyan, Unnat Bharat Abhiyan, Jal Shakthi Abhiyan, Road Safety Club, Environmental club and Electoral literacy club.

UNIT IV USE OF TECHNOLOGY IN SOLVING ISSUES OF RURAL INDIA (6 Hrs)

Understanding community issues, economic development through technological development. Selection of appropriate technology, Understanding issues in agriculture, fishing, artisans, domestic animals, health and environment.

UNIT V NATIONAL INTEGRATION AND COMMUNAL HARMONY (6 Hrs)

The role of Youth organizations in national integration, NGOs, Diversity of Indian Nation, Importance of National integration communal harmony for the development of nation, Indian Constitution, Building Ethical human Relationships, Universal Human Values, Harmony of self and Harmony of nation.



Reference Books

1. Joseph, Siby K and Mahodaya Bharat, "Essays on Conflict Resolution", Institute of Gandhian Studies, Wardha, 1st Edition, 2007.
2. Barman Prateeti and Goswami Triveni, "Document on Peace Education", Akansha Publishing House, 1st Edition, 2009.
3. Sharma Anand, "Gandhian Way", Academic Foundation, 1st Edition, 2007.
4. Myers G. Davi, "Social Psychology", Tata Mc.Graw Hill Education, 1st Edition, 2007.
5. Taylor E. Shelly et al, "Social Psychology", Pearson Prentice Hall, 12th Edition, 2006.
6. Madhu, "Understanding Life Skills", Background Paper prepared for "Education for all: The leap to equality", Government of India report, 2003.
7. Sandhan, "Life Skills Education: Training Module", Society for education and development, 1st Edition, 2005.
8. Radakrishnan Nair and Sunitha Rajan, "Life Skill Education: Evidences form the field", RGNIYD publication, 1st Edition, 2012.
9. National Service Scheme Manual (Revised), Government of India, Ministry of Youth Affairs and Sports, 2018.
10. M. B. Dishad, "National Service Scheme in India: A Case study of Karnataka", Trust Publications, 1st Edition, 2001.

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2. <http://en.wikipedia.org/wiki/national-service-scheme> 19=<http://nss.nic.in/adminstruct>
3. <http://nss.nic.in/propexpan>
4. <http://nss.nic.in>
5. <http://socialworknss.org/about.html>



A20CMT305**CORPORATE ACCOUNTING**

L	T	P	C	Hrs
4	1	0	5	75

Course Objectives

- To show understanding of the Accounting for Share Capital
- To explain the accounting for preference shares and bonus issue
- To comprehend the accounting for debentures
- To compare different types of underwriting and compute pre-incorporation profits
- To show the ability to prepare financial statements of companies

Course Outcomes

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

CO1 – Solve problems pertaining to Accounting for Share Capital.

CO2 – Demonstrate an understanding of Accounting for Preference Shares and Bonus Issue.

CO3 – Solve the problems in Accounting for Debentures.

CO4 – Demonstrate an understanding on Underwriting contracts and computation of pre-incorporation profits.

CO5 – Compute the Profits or Losses of Joint Stock Companies by preparing Financial Statements.

UNIT I ACCOUNTING FOR SHARE CAPITAL**(15 Hrs)**

Meaning of Shares and Share Capital – Kinds of Share Capital – Procedure for Issue of shares – Issue of shares at par, at premium and at discount – Calls-in-advance and Interest on calls-in-advance – Calls-in-arrear and Interest on calls-in-arrear – Issue of shares for consideration other than cash – Forfeiture of Shares – Procedure for forfeiture of shares – Reissue of Forfeited shares – Full reissue and partial reissue – Reissue of forfeited shares at premium. Practical problems.

UNIT II ACCOUNTING FOR PREFERENCE SHARES AND BONUS ISSUE**(15 Hrs)**

Preference shares – Meaning and significance – Difference between equity and preference shares – Redemption of Preference Shares – Creation of Capital Redemption Reserve – Utilisation of CRR – Issue of Bonus Shares – Types – Conversion of partly paid into fully paid shares using bonus – Rights Issue – Accounting Treatment of Rights shares. Sweat Equity Shares. Practical problems.

UNIT III ACCOUNTING FOR DEBENTURES**(15 Hrs)**

Debentures – Features and Kinds – Difference between Debentures and Shares – Issue of debentures at par, at premium and at discount – Issue of Debentures for consideration other than cash – Issue of Debentures as Collateral Security – Debenture Interest – Computation and Accounting Treatment – Redemption of Debentures – Sources of Redemption – Debenture Redemption Reserve – Redemption by Conversion. Practical problems.

UNIT IV UNDERWRITING AND PRE-INCORPORATION PROFITS**(15 Hrs)**

Underwriting – Meaning and Significance – Features – Underwriting of Shares and Debentures – Types of Underwriting – Complete and Partial Underwriting – Firm/Committed Underwriting. Computation and Accounting Treatment of Underwriting Commission – Practical Problems.

Profit or Loss Pre- and Post-Incorporation – Meaning – Methods for computation – Bases for Apportionment of items of incomes and expenses in pre- and post-incorporation periods – Treatment and use of Pre-Incorporation Profits and Losses – Practical Problems.

UNIT V FINANCIAL STATEMENTS OF COMPANIES**(15 Hrs)**

Financial Statements – Different Types of Financial Statements: Interim and Annual statements – Financial Statements Template and Form as per Schedule III of the Companies Act, 2013 – Excel



format of Financial Statements. Treatment of Special Items during Financial Statements Preparation: Depreciation Provisions and Reserves – Managerial Remuneration – Corporate Social Responsibility Spend – CSR Expenditure and Reporting. Practical Problems.

Text Books

1. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9th Edition, 2018.
2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015.
3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 2015.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.2", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & M. Radhaswamy, "Corporate Accounting – Vol.1", Sultan Chand & Sons, 15th Edition, 2013.
3. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education,

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2. <https://resource.cdn.icai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icai.org/38483bos28154-mod1-cp2.pdf>



A20CMT306**COMPANY LAW**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To understand different kinds of companies, and the steps involved in the formation of a joint stock company
- To explain the contents of memorandum and articles of association and the procedure for the alteration of its contents
- To comprehend the meaning and types of shares and share capital
- To compare different types of members and company directors, as well as their appointment procedure
- To show an understanding on different types of company meetings, and winding-up.

Course Outcomes

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

CO1 – Express the steps involved in the formation of a joint stock company.

CO2 – Demonstrate an understanding of vital documents for company incorporation and the alteration procedure.

CO3 – Explain different types of shares and share capital, and the related guidelines.

CO4 – Demonstrate complete understanding on Company Membership and Directors

CO5 – Describe the procedure involved in the conduct of different types of company meetings and in different types of winding-up of companies.

UNIT I FORMATION OF A COMPANY**(12 Hrs)**

Definition of a company – characteristics – One Person Company; Kinds of Companies - Formation of Company – Incorporation – Documents to be filed with the Registrar – Certificate of Incorporation – Effects of Registration – Promoter; Duties and Liabilities of Promoters – Preliminary contracts.

UNIT II MEMORANDUM OF ASSOCIATION**(12 Hrs)**

Memorandum of Association – Significance - Contents – Alteration. Articles of Association – contents – Alteration, Distinction between MoA and AoA; Doctrine of constructive notice – Indoor management – Ultra Vires; Prospectus – Contents – Red herring prospectus – Shelf prospectus – misstatement in prospectus and their consequences - statement in lieu of prospectus – deemed prospectus – commencement of business – minimum subscription.

UNIT III CAPITAL OF THE COMPANY**(10 Hrs)**

Share – Meaning and Types – Shares and Stock - Share capital – meaning – kinds – certification of Shares - Calls on Shares – Forfeitures of shares – alteration of capital – reduction of capital – procedures for reduction of capital – application of premium received and prohibition on discount on shares – Right shares – guidelines for issue of fresh capital – Bonus shares. Debentures – Kinds of Debentures – Procedures for issue of debentures.

UNIT IV MEMBERSHIP AND ADMINISTRATION**(12 Hrs)**

Member and shareholder – Qualification – Cessation of membership- rights and liabilities of members – register and index of members; Directors; Board of Directors – Appointment of Directors – Selection of Independent Directors – Appointment of Additional Directors – Disqualification for appointment of directors- duties of directors – vacation of office, resignation and removal of directors; appointment of Managing Director, Whole time director or manager – rights and powers of MD – remuneration.



UNIT V MEETINGS AND WINDING UP**(14 Hrs)**

Company Meetings – Board Meetings, Committee Meetings & Shareholders Meetings. Annual General Meeting – Extra Ordinary General Meeting; Notice, Quorum, Agenda, Chairman, Businesses at the meeting, Poll, Resolution, Minutes, Proxies. Winding up of Companies: modes of winding up – Company Liquidator.

Text Books

1. Parul Gupta, "Legal Aspects of Business: Concepts and Applications", Vikas Publishing House, 2nd Edition, 2019.
2. G.K. Varshney, "Company Law and Secretarial Practice", Sahitya Bhawan Publications, 3rd Edition, 2017.
3. M.C. Kuchhal, "Modern Indian Company Law", Mahavir Publication, 28th Edition, 2019.

Reference Books

1. N.D. Kapoor, "Company Law and Secretarial Practice", Sultan Chand and Sons, 31st Edition, 2020.
2. Avtar Singh, "Company Law", Eastern Law House, 17th Edition, 2018.
3. R.S.N.Pillai and Bagavathi, "Business Law", S.Chand and Company,
4. S.K. Tuteja, "Company Secretarial Practice", Sultan Chand and Sons, 14th Edition, 2019.
5. P.P.S.Gogna, "A Text Book of Company Law", Himayala Publishing House, 7th Edition, 2019.
6. P.K.Ghosh & Dr.V.Balachandran, "Outline of Company Secretary Practice", Vikas Publishers, 3rd Edition, 2018.

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1. https://gurukpo.com/Content/B.Com/Company_law_&_Sec._Practice.pdf
2. <https://www.icsi.edu/media/webmodules/publications/FULL%20BOOK-PP-CSP-PART-A-PDF%20FILE.pdf>
3. <https://www.studocu.com/in/document/guru-gobind-singh-indraprastha-university/bachelors-of-business-administration/lecture-notes/company-law-secretarial-practice-notes/3321256/view>
4. <https://www.icsi.edu/media/webmodules/CompanyLaw.pdf>
5. <https://www.icsi.edu/media/webmodules/FinalCompanyLawBook22092020.pdf>



A20CMD303**BUSINESS STATISTICS**

L	T	P	C	Hrs
3	0	0	3	45

Course Objectives

- To understand the fundamentals of business statistics.
- To be conversant with the computation of measures of descriptive statistics
- To understand the concept of correlation and regression and their application in business.
- To be familiar with the relevance and need of the index number in measuring economic changes.
- To understand the importance and model of time series.

Course Outcomes

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

CO1 – Explain the concept of statistics and methods of data collection.

CO2 – Solve problems related to central tendency and measures of dispersion.

CO3 – Demonstrate the Application of correlation and regression analysis.

CO4 – Apply the index number techniques in business.

CO5 – Conduct Time Series Analysis.

UNIT I INTRODUCTION**(9 Hrs)**

Statistics - Meaning and scope of business statistics - Roles of statistics for Business Decisions - importance – Limitations - Type and collection of data - Classification and Tabulation of Data - Diagrammatic Representation of data – Types of Charts - Graphical representation of data.

UNIT II MEASURES OF CENTRAL TENDENCY**(9 Hrs)**

Frequency distribution - Measures of central Tendency - Measure of Dispersion – Co-efficient of variation – Skewness - Pearson's coefficient of skewness- Bowley's coefficient of skewness.

UNIT III CORRELATION AND REGRESSION ANALYSIS**(9 Hrs)**

Karl Pearson's co-efficient of correlation, spearman's rank correlation coefficient, Regression analysis: simple regression equations.

UNIT IV INDEX NUMBERS**(9 Hrs)**

Index number – problems in the construction of index numbers – methods of constructing index numbers – simple and weighted index numbers – Laspeyre's , Paasche's , Bowley's and Fisher's Index Number – Tests of an Ideal Index Number – Cost of Living Index: Family Budget method and Aggregate Expenditure methods - Uses of index numbers.

UNIT V TIME SERIES ANALYSIS**(9 Hrs)**

Time Series – Importance – Components: Secular Trends, Seasonal Variations, Cyclical Fluctuations, Irregular Variations – Models of Time Series: Free-hand, Semi-Average, Moving Average, and Fitting Mathematical Curve methods.

Text Books

1. S.C. Gupta, "Fundamentals of Statistics", Himalaya Publishing House, 7th Edition, 2018.
2. S.P. Gupta, "Business Statistics", Sultan Chand & Sons, 11th Edition, 2019.
3. R.S.N. Pillai & Bhagawathi, "Statistics – Theory & Practice", S. Chand Publishing, 8th Edition, 2018.



Reference Books

1. Richard Levin, David S. Rubin, "Statistics for Management", Pearson Education, 8th Edition, 2017.
2. Gupta. S. P., "Statistical Methods", Sultan Chand & Sons, 46th Edition, 2021.
3. Srivatsava. T.N. and Shailaja Rego, "Statistics for Management", Tata Mc Graw Hill, 3rd Edition, 2008.
4. Gupta. S. P., Gupta. P.K and Manmohan, "Business Statistics and Operations Research", Sultan Chand & Sons, 5th Edition, 2011.
5. Hooda, R. P., "Statistics for Business and Economics", Vikas Publishing House, 5th Edition, 2013.

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2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper4-Revised.pdf
3. <https://statlearning.class.stanford.edu>
4. www.mit.edu
5. <https://www.tutorialspoint.com/statistics/index.htm>



A20CME301	AUDITING PRINCIPLES AND PRACTICE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To explain the basic concepts of auditing, audit working papers.
- To be familiar with internal check and internal audit.
- To understand vouching of receipts and vouching of payments.
- To be familiar with valuation of assets and liabilities.
- To evaluate the importance of audit of companies and audit of cooperative societies.

Course Outcomes

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

- CO1** – Explain the importance of auditing.
CO2 – Demonstrate their understanding of the concept and application of internal audit.
CO3 – Develop their skills in vouching of receipts and payments.
CO4 – Understand the importance of valuation of assets and liabilities.
CO5 – Demonstrate their understanding in audit of companies.

UNIT I INTRODUCTION TO AUDITING (12 Hrs)

Introduction – Meaning - Definition – Objectives – Differences between Accountancy and Auditing – Types of Audit - Advantages of Auditing – Preparation before commencement of new Audit – Audit Notebook – Audit Working Papers – Audit Program.

UNIT II INTERNAL CONTROL (12 Hrs)

Internal Control: Meaning and objectives. Internal Check: Meaning, objectives and fundamental principles. Internal Check as regards: Wage Payments, Cash Sales, Cash Purchases. Internal Audit: Meaning - Advantages and Disadvantages of Internal Audit – Differences between Internal Check and Internal Audit.

UNIT III VOUCHING (12 Hrs)

Meaning - Definition – Importance – Routine Checking and Vouching – Voucher -Types of Vouchers – Vouching of Receipts: Cash Sales, Receipts from debtors, Proceeds of the sale of Investments. Vouching of Payments: Cash Purchases, Payment to Creditors.

UNIT IV VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES (12 Hrs)

Meaning and Objectives of verification and valuation– Position of an Auditor as regards the Valuation of Assets – Verification and Valuation of different Items: Assets: Land & Building, Plant & Machinery, Goodwill – Investments - Stock in Trade. Liabilities: Bills Payable - Sundry Creditors – Contingent Liabilities.

UNIT V COMPANY AND OTHER AUDITS (12 Hrs)

Company Auditor – Appointment – Qualification - Powers - Duties and Liabilities – CARO 2020. Professional Ethics of an Auditor. Audit of Educational Institutions – Audit of Insurance Companies – Audit of Cooperative societies.

Text Books

1. P.N.Reddy & Appannaiah, "Auditing", Himalaya Publishing House, 2nd Edition, 2016.
2. T.R.Sharma, "Auditing", Sahitya Bhavan Publication, 2nd Edition, 2018.
3. B.N.Tandon, "Practical Auditing", Sultan Chand & Sons, 4th Edition, 2015.



Reference Books

1. Dr.Nanje Gowda, "Principles of Auditing", vision book house, 2013.
2. Dr.Alice Mani, "Principles & Practices of Auditing", Eliza publishing house, 1st Edition, 2017.
3. Dinakar Pagare, "Practice of Auditing", Sultan Chand & Sons, 12th Edition, 2018.
4. Kamal Gupta, "Practical Auditing", Tata McGraw Hill, 5th Edition, 2019.
5. R.G Sexena, "Principles and Practice of Auditing", Himalaya Publishing House, 9th Edition, 2018.
6. R. Francis, "Principles of Auditing", Himalaya Publishing House, 1st Edition, 2018.

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2. <https://resource.cdn.icaai.org/46525bosinter-p6-cp2.pdf>
3. <https://resource.cdn.icaai.org/46533bosinter-p6-cp10.pdf>
4. <https://resource.cdn.icaai.org/46536bosinter-p6-cp13.pdf>
5. http://www.mca.gov.in/Ministry/pdf/Orders_25022020.pdf



A20CME302**INDIAN ECONOMY**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To understand the characteristic features of Under development.
- To explain the concept of Planning and Five-year Plans.
- To make them aware of the major problems in Indian economy.
- To demonstrate the Importance of agriculture and its role.
- To understand the role of Industries and New Industrial policy.

Course Outcomes

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

CO1 – Demonstrate the conceptual understanding of Under developed economy.

CO2 – Integrate knowledge on Planning and Progress of Five-year plans.

CO3 – Know about the Major Problems in Underdeveloped economy.

CO4 – Exhibit the importance of agriculture.

CO5 – Know about the role of Industries of in economic development.

UNIT I UNDER DEVELOPMENT**(12 Hrs)**

Features of underdeveloped economy - Economic development - concepts of growth and development - Indicators of economic development - capital formation - Human and physical - Savings and investors pattern.

UNIT II PLANNING**(12 Hrs)**

Planning - Planning in India - Strategy of Indian Planning - Five-year Plans - Achievements and failures - Economic Development under five-year plans - NITI AAYOG.

UNIT III POVERTY AND UNEMPLOYMENT**(12 Hrs)**

Major Problems of Indian Economy - Poverty and Inequality - Meaning and Types - causes - Poverty and Eradication Measures - Unemployment - Meaning - Types - Causes - Measures

UNIT IV AGRICULTURE**(12 Hrs)**

Agriculture - Contribution to Economic Development - Food Problem - Methods of solving - Measures to increase Agriculture Production - Land Reforms - Green Revolution. New Agricultural Policy 2020.

UNIT V INDUSTRIES**(12 Hrs)**

Industries - Role of Industries in Economic Development - Large scale and small scale Industries - New Economic Policy - Liberalisation, Privatization, Globalization (LPG) - Issues and Benefits.

Text Books

1. Dutt & Sundaram, "Indian Economy", S.Chand & Co., 72nd edition 2016.
2. S. Sankaran, "Indian Economy", Margham publications, 2nd edition, 2018.
3. I.C. Dhingra, "Indian Economy", Sultan Chand & Sons, 28th edition 2014.

Reference Books

1. A.C. Fernando, "Indian Economy", Pearson Education, 12th Edition, 2019.
2. B.A. Prakash, "The Indian Economy since 1991: Economic Reforms and Performance", Pearson Education, 2nd Edition, 2018.
3. Mishra & Puri, "Indian Economy: Its Development Experience", Himalaya Publishing House, 1st Edition, 2019.



4. V.K.Puri & S.K.Mishra, "Indian Economy", Himalaya Publishing house, 38th edition, 2020.
5. Ramesh Singh, "Indian Economy", Tata McGraw Hill, 12th edition, 2021.
6. Sriram Srirangam & Manish Kumar & Rohith Deo Jha, "Indian Economy Principles, Policies and progress", Pearson Education, 2nd edition, 2020.

Web References

1. <https://resource.cdn.icai.org/61756bos50276-cp1-u2.pdf>
2. <https://gradeup.co/overview-of-indian-economy-i>
3. <https://www.jagranjosh.com/general-knowledge/indian-economy-a-complete-study-material-1464929494-1>
4. <https://athiyamanteam.com/wp-content/uploads/2020/04/Indian-Economics-Full-Pdf-EM.pdf>
5. <https://www.clearias.com/economics/>



A20CME303	INSURANCE PRINCIPLES AND PRACTICE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To understand the fundamental principles of Insurance.
- To learn the structure of Indian Insurance industry.
- To know the procedures to be an agent.
- To explain the types and principles of Insurance.
- To understand the procedure of documentation of insurance and claims.

Course Outcomes

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

CO1 - Demonstrate their understanding in Fundamentals of Insurance.

CO2 - Attain proper knowledge with structure of Indian Insurance Sector.

CO3 - Develop skills and ability to become an agent.

CO4 - Explain their views about types of Insurance.

CO5 - Think about documentation and claims in Insurance.

UNIT I INTRODUCTION**(12Hrs)**

Insurance – Definition – Purpose and Need of Insurance – Functions – Benefits of Insurance – Individuals – Business units – The Society.

UNIT II INSURANCE BUSINESS IN INDIA**(12Hrs)**

Structure of Indian Insurance Industry- Insurance Regulatory and Development Authority (IRDA): Constitution, Duties, Powers and Functions – Public Sector Insurance Companies - Private Sector Insurance Companies.

UNIT III AGENTS**(12 Hrs)**

Procedures for Becoming an agent – Procedure for obtaining a license – Duration of License – Cancellation – Termination – Code of Conduct of an agent – Career Prospects of Insurance Agents.

UNIT IV CLASSIFICATION AND TYPES OF INSURANCE**(12 Hrs)**

Classification of Insurance – Life Insurance - Types – General Insurance – Types of General Insurance – Fire, Marine, Motor and Miscellaneous – Health Insurance – Riders.

UNIT V DOCUMENTATION AND CLAIMS**(12 Hrs)**

Documentation – Theory and Practice of Premium rating, Personal and Retail Insurance – Claims Procedure – Customer Service.

Text books

1. A.Murthy "Principles and Practice of Insurance", Margham Publications, 1st Edition, 2012.
2. M.N.Mishra & S.B.Mishra , "Insurance Principles and Practises" , S.Chand & Co Ltd., 22nd Edition, 2015.
3. A.Murthy, "Elements of Insurance", Margham Publications, 2nd Edition, 2012.

Reference Books

1. R.S.Sharma, "Insurance Principles & Practice", Vara Bombay, 6th Edition,2006.
2. A.Murthy, "Elements of Insurance risk management & Insurance", Tata McGraw Hill, 5th Edition, 2006.



3. Panda.G.S, "Principles and Practices of Insurance", Kalyani Publishers, 7th Edition, 2012.

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2. <http://www.markowitzherbold.com>
3. <https://www.ebooksread.com>
4. <http://www.fimt-ggsipu.org>
5. <http://www.mikerussonline.com>



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Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

	FUNDAMENTALS OF ACCOUNTING AND FINANCE	L	T	P	C	Hrs
A20CMO307	(Common to B.A., B.Sc. and B.C.A.)	2	0	0	2	30

Course Objectives

- To understand the basic concepts of accounting and finance.
- To demonstrate the income statement.
- To be familiar with the balance sheet.
- To develop their skills in the cash flow statement.
- To explain the foundations of finance.

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in accounting and finance.
CO2 – Develop skills and ability in the income statement.
CO3 – Understand the importance of balance sheet.
CO4 – Work with cash flow statement.
CO5 – Demonstrate their ability in foundations of finance.

UNIT I MEANING OF ACCOUNTING AND FINANCE (6 Hrs)

Business – Concept and Meaning – “Accounting is the Language of the Business” – Concept and Meaning of Accounting – Importance of Accounting in Business – Concept and Meaning of Finance – Importance of Finance in Business – Inter-relation between Accounting and Finance.

UNIT II THE INCOME STATEMENT (6 Hrs)

Income Statement – Meaning and Importance – Format and Structure of Income Statement – Income Statement of Corporate Entities – How to read and basically understand Income Statements.

UNIT III THE BALANCE SHEET (6 Hrs)

Balance Sheet – Meaning and Importance – Format and Structure of Balance Sheet – Horizontal and Vertical Forms of Balance Sheet – How to read and basically understand Balance Sheets.

UNIT IV THE CASH FLOW STATEMENT (6 Hrs)

Cash Flow Statement – Meaning and Importance – Format and Structure of Cash Flow Statement – Relevance of Accounting Standard 3 in preparation of Cash Flow Statements – How to read and basically understand Cash Flow Statements.

UNIT V FOUNDATIONS OF FINANCE (6 Hrs)

Financial Decisions – Types and Significance – Procurement of Funds – Sources of Funds: Long-Term, Intermediate, Short-Term and Spontaneous sources – Deployment of Funds – Investment of Funds in



Long-Term and Short-Term Assets – Need for both types of Investments in business – Effective use of Surplus of Funds through short-term Investments.

Text Book

1. A.S. Kannan, “Fundamentals of Accounting and Finance”, Margham Publications, 1st Edition, 2021.

Reference Books

1. Subhash Chandra Das, “Business Accounting and Financial Management”, PHI Learning, 1st Edition, 2018.
2. Jai Kumar Batra, “Accounting and Finance for Non-Finance Managers”, Sage Publications, 1st Edition, 2019.
3. Meredith, “Accounting and Financial Management for Business Decisions”, McGraw Hill Education, 1st Edition, 2008.

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1. <https://smartasset.com/investing/the-difference-between-accounting-and-finance>
2. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/income-statement/>
3. <https://www.freshbooks.com/hub/accounting/read-balance-sheet>
4. <https://bench.co/blog/accounting/cash-flow-statements/>
5. <https://www.vedantu.com/commerce/financing-decisions>



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Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

	FUNDAMENTALS OF MANAGEMENT	L	T	P	C	Hrs
A20CMO308	(Common to B.A., B.Sc. and B.C.A.)	2	0	0	2	30

Course Objectives

- To provide an in-depth understanding of Management Concepts.
- To explain purpose and types of planning.
- To be familiar with nature and functions of organisation and delegation.
- To understand various methods of directing and theories of motivation.
- To evaluate the importance of coordination in harmonizing the organizational activities, and the significance of controlling in attaining the goals.

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding and application of principles and functions of management.
- CO2** – Appreciate the purpose and types of planning, MBO.
- CO3** – Develop skills and ability to work in groups to achieve organizational goals and understand the principles of and issues in the delegation of authority
- CO4** – Demonstrate their ability in applying theories of motivation in work situations.
- CO5** – Understand the importance of coordination in management as well as controlling function.

UNIT I NATURE OF AND APPROACHES TO MANAGEMENT (6 Hrs)

Management – Definition, Meaning and Nature – Scope and Functions- Approaches to Management – Role and Functions of Manager- Levels of Management – Management as Art or Science or Profession.

UNIT II PLANNING (6 Hrs)

Planning – Meaning, Nature and Purpose of Planning - Steps in Planning – Characteristics of a Sound Plan - Types of Planning – Planning Premises – Management By Objectives (MBO).

UNIT III ORGANISING (6 Hrs)

Organization – Meaning, Nature – Principles – Functions of Organization. Different forms of organization – Formal and Informal Organization. Delegation of Authority – Importance of Delegation - Advantages of Delegation – Problems of Delegation - Span of Management – factors affecting Span of Management.

UNIT IV DIRECTION AND MOTIVATION (6 Hrs)

Essential elements of Direction- Principles of Direction – Importance of Direction – Supervision – Meaning, Types of supervision – Motivation – Definition, Nature of motivation – Importance of Motivation – types of Motivation- Theories of motivation – Theory 'X', 'Y', & 'Z'- Maslow's Hierarchy of needs.



UNIT V COORDINATING AND CONTROLLING**(6 Hrs)**

Coordination – Meaning, Nature and Characteristics – Controlling: Meaning, Objectives of controlling – Principles of controlling – Importance of controlling, controlling techniques.

Text Books

1. C.B. Gupta, "Business Management", Sultan Chand Sons, 9th Edition, 2012.
2. L.M. Prasad, "Principles and Practice of Management", Sultan Chand & Sons, 9th Edition, 2015.
3. Koontz O'Donnell, "Essentials of Management", Tata McGraw Hill, 7th Edition, 2007.

Reference Books

1. J.A.F. Stoner, R.E. Freeman & Daniel R. Gilbert, "Management", Pearson Education, 6th Edition, 2004.
2. Y.K. Bhushan, "Business Organisation and Management", Sultan Chand & Sons, 11th Edition, 2013.
3. P.C. Tripathi & P.N. Reddy, "Principles of Management", Tata McGraw Hill, 5th Edition, 2012.
4. Stephen P. Robbins & Mary Coulter, "Management", Prentice Hall of India, 10th Edition, 2009.

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2. <http://www.gupshupstudy.com/notes/business-organization-and-management-3635>
3. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/BOM/English/SM-1.pdf>
4. <http://www.mbaexamnotes.com/principles-of-management.html>
5. <https://icmai.in/upload/Students/Syllabus2016/Foundation/Paper-1New-29012021.pdf>



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by the Department of Commerce and Management**

	FUNDAMENTALS OF MARKETING	L	T	P	C	Hrs
A20CMO309		2	0	0	2	30
	(Common to B.A., B.Sc. and B.C.A.)					

Course Objectives

- To understand basic Marketing Concepts, Marketing approaches and environmental factors affecting marketing functions.
- To explain various buying motives and marketing segmentation.
- To be familiar with Product.
- To understand about various pricing strategies.
- To evaluate the importance of promotional strategies.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in marketing and marketing mix.

CO2 – Develop skills and ability in market segmentation and buyer behavior.

CO3 – Understand the importance of product.

CO4 – Develop their skills and ability in pricing techniques.

CO5 – Demonstrate their ability in promotion.

UNIT I FUNDAMENTALS OF MARKETING

(6 Hrs)

Fundamentals of Marketing - Approaches to the study of Marketing - Concept of Marketing mix - Marketing information system - Role of marketing in modern business.

UNIT II MARKETING SEGMENTATION AND CONSUMER BEHAVIOUR

(6 Hrs)

Concepts and Benefits of Segmentation - Bases of Segmentation - Consumer Behavior-Meaning and definition - Buying motives - Buyer behavior model - Consumer buying decision process

UNIT III PRODUCT

(6 Hrs)

Concept of Product; Consumer and Industrial Goods; Product Line and Product Mix Decisions; Product Life Cycle- Meaning and Stages; Product Planning and Development: Concept and Steps. Packaging- Role and Functions; Branding: Concept and Elements;

UNIT IV PRICING

(6 Hrs)

Price: Concept and Importance, Factors Affecting Price. Pricing Strategies: Price Discrimination, Price Skimming, Penetration Pricing and Discounts. Pricing Methods: Cost Based, Competitor Based and Demand Based Pricing.

UNIT V PROMOTION

(6 Hrs)

Promotion: Meaning and Importance, Promotion Mix: Advertising- Definition Features and functions; Advertising Role of a Salesman in Selling Process - Characteristics of a Good Salesman; Publicity and



Public Relations. Sales Promotion: Meaning, Nature and Functions; Types of Sales Promotion- Sales Promotion Techniques.

Text Books

1. R.S.N.Pillai & Bagavathi," Modern Marketing", S.Chand & Co, 5th Edition 2000.
2. C.B.Gupta and Rajan Nair, "Marketing Management", Sultan Chand & Sons, 4th Edition 2009.
3. Rajan Saxena, "Marketing Management", Tata McGraw Hill Publishing Company Limited, 6th Edition, 2014,

Reference Books

1. Philip Kotler, "Marketing Management", Prentice Hall, 9th Edition 2008.
2. Ramaswamy & Namakumari, Marketing", Macmillan India Ltd,3rd Edition ,2010.
3. Rajan Nair & Sanjith R.Nair, "Marketing", Sulthan chand & Sons, 5th Edition, 2014.

Web References

1. <https://www.studocu.com/promotional-techniques>
2. <http://www.uobabylon.edu.in/marketing-segmentation>
3. <https://www.googleadservices.com>
4. <https://www.economicdiscussion.net/marketing-management/>
5. <https://www.businessmanagementideas.com/notes/notes-on-marketing>



A20CML304**BUSINESS STATISTICS LAB**

L	T	P	C	Hrs
0	0	4	2	60

Course Objectives

- To understand how to work with SPSS.
- To understand tabulation and graphical representation of data.
- To be familiar with various statistical tools of data analysis using SPSS.

Course Outcomes

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

CO1 – Demonstrate the understanding of working with SPSS

CO2 – Reveal the skills and ability in tabulation and graphical representation of data.

CO3 – Work with various statistical tools of data analysis using SPSS.

Exercises

1. Demonstrating the understanding of Data Import from Excel to SPSS
2. Developing a Codebook for data entry and analysis purposes
3. Showing the ability to create and edit “Variables” in SPSS with appropriate attributes
4. Preparation of Frequency Tables for different variables
5. Computation of Descriptive Statistics (Mean, Standard Deviation, Minimum, Maximum, Variance and Range)
6. Demonstrating the ability to build and analyze Cross-Tabulation
7. Familiarity in using Chart Builder and creating prominent types of charts / graphs
8. Comparing Means using “One sample t-test”, “Independent Samples t-test”, “Paired Samples t-test”
9. Comparing Means using “One-way ANOVA”
10. Computation of Correlation Coefficient with levels of significance

Text Books

1. H. Premraj, “SPSS: Statistical Package for Social Sciences”, Margham Publications, 1st Edition, 2018.
2. IBM, “IBM SPSS Statistics 25 Brief Guide”, IBM, 1st Edition, (n.d.)
3. Vijay Gupta, “SPSS for Beginners”, VJ Books Inc., 1st Edition, 1999.

Reference Books

1. Andy Field, “Discovering Statistics using IBM SPSS”, Sage Publications, 4th Edition, 2013.
2. Keith McCormick & Jesus Salcedo, “SPSS for Dummies”, John Wiley & Sons, 3rd Edition, 2015.
3. Julie Pallant, “SPSS Survival Manual”, Open University Press, 3rd Edition, 2007.

Web References

1. <https://www.spss-tutorials.com/basics/>
2. <http://www.biostat.jhsph.edu>
3. <http://www.pitt.edu>
4. <https://www.researchgate.net>
5. <https://www.otago.ac.nz>



A20CMS303**SPREADSHEET SKILLS**

L	T	P	C	Hrs
0	0	4	2	60

Course Objectives

- To familiarize the students with the worksheets and workbooks
- To gain competency in editing worksheets and workbooks
- To train them competently work with data in excel
- To make them competent to do page setup and aware of various printing options

Course Outcomes

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

CO1 – Demonstrate the ability to open new worksheets, selecting and uses ranges

CO2 – Edit and Share Workbooks, and also fill data on worksheets

CO3 – Execute comfortably formulas and formatting options in worksheets

CO4 – Use Page Setup and Print Commands at ease in various situations

UNIT I WORKSHEETS AND WORKBOOKS**(15 Hrs)**

Getting to know Excel – Understanding the Excel Start Screen – The Excel Workbook Screen. The Ribbon – Using the Ribbon – Showing and Collapsing the Ribbon – Understanding the Backstage view – Accessing the Backstage view – Using Shortcut Menus – Understanding Dialog Boxes – Understanding the Quick Access Toolbar (QAT) – Adding Commands to the QAT – Understanding the Status Bar.

Creating a New Workbook – Understanding Workbooks – Using the Blank Workbook Template – Typing Text, Numbers, Dates – Understanding the Fill Handle – Typing Formulas – Easy Formulas – Saving a New Workbook on your Computer – Checking the Spelling – Making Basic Changes – Printing a Worksheet – Safely Closing a Workbook.

Selecting Ranges – Understanding Ranges – Selecting Non-Contiguous Ranges – Using Special Selection Techniques – Selecting Larger Ranges – Selecting Rows and Columns – Viewing Range Calculations – Creating an Input Range.

UNIT II EDITING WORKSHEETS AND WORKBOOKS**(15 Hrs)**

Editing a Workbook – Understanding Data Editing – Overwriting Cell Contents – Editing Longer Cells – Editing Formulas – Clearing Cells – Deleting Data – Using Undo and Redo.

Sharing Workbooks – Sharing Workbooks via the Network – Sharing via OneDrive – Saving to OneDrive – Sharing Workbooks – Adding Worksheet Comments – Navigating Worksheet Comments – Editing Worksheet Comments – Deleting Comments.

Filling Data – Understanding Filling – Filling a Series – Filling a Growth Series – Filling a Series Backwards – Filling Using Options – Creating a Custom Fill List – Modifying a Custom Fill List – Deleting a Custom Fill List – Extracting with Flash Fill – Extracting Dates and Numbers.

UNIT III WORKING WITH DATA IN EXCEL**(15 Hrs)**

Formulas & Functions – Understanding Formulas – Creating Formulas That Add – Creating Formulas That Subtract – Formulas That Multiply and Divide – Understanding Functions – Using the SUM Function to Add – Summing Non-Contiguous Ranges – Calculating an Average – Finding a Maximum Value – Finding a Minimum Value – Creating More Complex Formulas – What If Formulas – Common Error Messages.

Formula Referencing – Absolute versus Relative Referencing – Relative Formulas – Problems with Relative Formulas – Creating Absolute References – Creating Mixed References.

Font Formatting – Understanding Font Formatting – Working with Live Preview – Changing Fonts – Changing Font Size – Growing and Shrinking Fonts – Making Cells Bold – Italicizing text – Underling



text – Changing Font Colours – Changing Background Colours – Using the Format Painter – Applying Strikethrough – Subscripting the text – Superscripting the text.

Number Formatting – Applying Alternate Currencies – Applying Alternate Date Formats – Formatting Clock Time – Formatting Calculated Time.

UNIT IV PRINTING AND PAGE SET UP

(15 Hrs)

Applying Borders – Understanding Borders – Applying a Border to a Cell, to a Range – Applying a Bottom Border – Applying Top and Bottom Borders – Removing Borders – The More Borders Command – Drawing Borders – Drawing a Border Grid – Erasing Borders – Formatting the Drawing Pencil.

Printing – Understanding Printing – Previewing Before You Print – Selecting a Printer – Printing a Range – Printing an Entire Workbook – Specifying the Number of Copies – The Print Options.

Page Setup – Strategies for Printing Worksheets – Understanding Page Layout – Using Built in Margins – Setting Custom Margins – Changing Margins by Dragging – Centring on a Page – Changing Orientation – Specifying the Paper Size – Setting the Print Area – Clearing the Print Area – Inserting Page Breaks – Using Page Break Preview – Removing Page Breaks – Setting a Background – Clearing the Background – Setting Rows as Repeating Print Titles – Clearing Print Titles – Printing Gridlines – Printing Headings – Scaling to a Percentage – Fit to a Specific Number of Pages.

Text Books

1. Curtis Frye, "Microsoft Excel 2016: Step by Step", Microsoft Press, 1st Edition, 2015.
2. Mount Allison University, "Microsoft Excel Training Level 1", Available at: https://www.mta.ca/uploadedFiles/Community/Administrative_departments/Human_Resources/Training_and_professional_development/Classroom/Excel%20Training%20-%20Level%201.pdf
3. Ken Bluttman, "Excel Formulas and Functions for Dummies", John Wiley & Sons, 3rd Edition, 2013.

Reference Books

1. Paul Cornell, "Beginning Excel What-If Data Analysis Tools", Apress, 1st Edition, 2005.
2. Scott Ratliff, "Lean Excel: Top Functions", Lean Excel Books, 1st Edition, 2015.
3. John Walkenbach, "Microsoft Excel 2016 BIBLE", John Wiley & Sons, 1st Edition, 2016.

Web References

1. <https://www.guru99.com/excel-tutorials.html>
2. https://www.youtube.com/watch?v=RdTozKPY_OQ
3. <https://chandoo.org/wp/excel-basics/>
4. <https://www.excel-easy.com/basics.html>
5. <https://support.microsoft.com/en-us/office/excel-video-training-9bc05390-e94c-46af-a5b3-d7c22f6990bb>



A20CMP307	READING FINANCIAL STATEMENTS	L	T	P	C	Hrs
		0	0	2	1	30

Course Objectives:

- To inculcate an understanding of Industry Practices in the preparation of Financial Statements
- To develop the art of reading and understanding the financial statements of corporate entities
- To train them the nuances in the comparative analysis of different financial statements

Course Outcomes:

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

CO1 – Understand the industry practices in the preparation of financial statements

CO2 – Develop the ability to read and understand the contents of financial statements

CO3 – Compare the financial statements of different corporate entities

This is a Group Project. This mini-project will be undertaken by a group of students consisting of 4 to 6 in a group. Each group will be assigned a Mentor by the Project Coordinator of the Department. In consultation with the Mentor, each student-group will identify 3 to 6 companies from same / different industry. They will have to gather the Financial Statements of the companies identified.

With the guidance of the Mentor, the student-groups will examine and make a comparative analysis of any two of the following:

- Income Statement
- Balance Sheet
- Cash Flow Statement
- Financial Highlights of the company

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.

Note: Since this course will run parallelly to 'Corporate Accounting' course (offered in the Third Semester), the reviews will begin after 4 or 5 weeks of commencement of the Corporate Accounting course in order to ensure a fair understanding of the project tasks.



A20AET303	VALUE EDUCATION	L	T	P	C	Hrs
	(Common to B.A., B.Sc., B.Com., B.B.A. and B.C.A.)	2	0	0	2	30

Course Objectives

- To explain the importance of value education.
- To understand the importance of family values.
- To be familiar with ethical values.
- To explain the importance of social values.
- To teach the importance of effect of international affairs on values of life.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in marketing and marketing mix.

CO2 – Realise the importance of family values.

CO3 – Understand the importance of social values.

CO4 – Think and act on social values.

CO5 – Understand the effect of international affairs on values of life.

UNIT I VALUE EDUCATION**(6 Hrs)**

Definition – Relevance to present day – Concept of Human Values – Self-introspection – Self-Esteem.

UNIT II FAMILY VALUES**(6 Hrs)**

Components, Structure and Responsibilities of Family – Neutralization of anger – Adjustability – Threats of family life – Status of women in family and society – Caring for needy and elderly – Time allotment for sharing ideas and concerns.

UNIT III ETHICAL VALUES**(6 Hrs)**

Professional Ethics – Mass Media Ethics – Advertising Ethics – Influence of Ethics on family life – Psychology of children and youth – Leadership qualities – Personality Development.

UNIT IV SOCIAL VALUES**(6 Hrs)**

Faith, service and secularism – Social sense and commitment – Students and Politics – Social Awareness, Consumer Awareness, Consumer rights and responsibilities – Redressal mechanisms.

UNIT V EFFECT OF INTERNATIONAL AFFAIRS ON VALUES OF LIFE**(6 Hrs)**

Issue of Globalization – Modern warfare – Terrorism. Environmental issues – mutual respect of different cultures, religious and their beliefs.

Text Books

1. M. Sivakumar & S. Mugilarasi, "Value Education", Tricy Publishers, 1st Edition, 2018.
2. N. Venkataiah, "Value Education", A P H Publishing Corporation, 4th Edition, 2013.
3. Kiruba Charles & V. Arul Selvi, "Value Education", Neelkamal Publishers, 1st Edition, 2016.

Reference Books

1. S.P. Ruhela, "Human Values and Education", Sterling Publications, 1st Edition, 1986.
2. D.D. Bandiste, "Humanist Values: A Source Book", B.R. Publishing Corporation, 1st Edition, 1999.



3. M.S. Das & V.K. Gupta, "Social Values among Young Adults: A changing scenario", M.D. Publications, 1st Edition, 1995.

Web References

1. <https://www.youtube.com/watch?v=gw07USDcTBo>
2. <https://gupshups.org/value-education/>
3. <https://www.yourarticlelibrary.com/education/values-education/value-education-meaning-objectives-and-needs-india/86967>
4. <https://impoff.com/importance-of-values/>
5. <https://www.iberdrola.com/talent/value-education>



A20CMT407	ADVANCED CORPORATE ACCOUNTING	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To explain about holding companies.
- To understand the internal reconstruction.
- To be familiar with Company amalgamation.
- To understand about valuation of goodwill and shares.
- To evaluate the importance of company liquidation.

Course Outcomes

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

- CO1** – Understand the importance of holding companies.
CO2 – Demonstrate about internal reconstruction.
CO3 – Understand the importance of Company amalgamation.
CO4 – Develop their skills and ability in valuation of goodwill and shares.
CO5 – Understand the importance of company liquidation.

UNIT I HOLDING COMPANIES (15 Hrs)

Meaning of Holding and Subsidiary Companies – Wholly owned and Partly owned subsidiary company – Minority Shareholder – Consolidated Financial Statements – Consolidated Balance Sheet and Consolidated Profit and Loss Account – Computation of Minority Interest – Treatment of Goodwill, Pre-acquisition profits, and Bonus shares issued by subsidiary. Practical Problems.

UNIT II INTERNAL RECONSTRUCTION (12 Hrs)

Alteration of Share Capital – Different kinds of alteration of share capital – Necessary accounting entries. Internal Reconstruction – Reduction of Share Capital - Procedure for Reducing Share Capital. Practical Problems.

UNIT III COMPANY AMALGAMATION (18 Hrs)

Meaning and Distinction between Amalgamation, Absorption, and External Reconstruction – Concept of Transferee and Transferor Companies – Purchase Consideration – Meaning – Methods of computation of Purchase Consideration – Entries to close the books of Vendor company – Entries to incorporate assets and liabilities in the books of purchasing company. Preparation of New Balance Sheet after Amalgamation, Absorption and External Reconstruction. Practical Problems.

UNIT IV VALUATION OF GOODWILL AND SHARES (18 Hrs)

Goodwill – Meaning and Types – Methods of valuation of Goodwill: Average Profits method, Super Profits methods, Capitalisation of Average Profits, and Capitalisation of Super Profits. Practical Problems.

Valuation of Shares – Factors affecting valuation of shares – Methods of Valuation of Shares: Net Assets Basis, Earnings Basis, and Dividend Basis. Practical Problems.

UNIT V COMPANY LIQUIDATION (12 Hrs)

Meaning of Liquidation – Modes of Winding up – Consequences of Winding up – Statement of Affairs – Liquidator's Final Statement of Account – Practical Problems.

Text Books

1. Reddy & Murthy, "Corporate Accounting", Margham Publications, 9th Edition, 2018.
2. Hanif & Mukherjee, "Corporate Accounting", Tata McGraw Hill, 2nd Edition, 2015.



3. R. Rajasekaran & V. Lalitha, "Corporate Accounting", Pearson Education, 1st Edition, 2015.

Reference Books

1. M.C. Shukla, T.S. Grewal & S.C. Gupta, "Advanced Accounts – Vol.2", S.Chand & Sons, 19th Edition, 2017.
2. R.L. Gupta & M. Radhaswamy, "Corporate Accounting – Vol.1", Sultan Chand & Sons, 15th Edition, 2013.
3. P.C. Tulsian, "Corporate Accounting", Tata McGraw Hill Education,

Web References

1. <https://www.icsi.edu/media/webmodules/publications/5.%20Company%20Accounts%20and%20Auditing%20Practices.pdf>
2. <https://resource.cdn.icaai.org/61818bos50279-cp10-u2.pdf>
3. <https://resource.cdn.icaai.org/61819bos50279-cp10-u3.pdf>
4. <https://resource.cdn.icaai.org/38481bos28154-mod1-cp3.pdf>
5. <https://resource.cdn.icaai.org/38483bos28154-mod1-cp2.pdf>



A20CMT408**MONEY AND BANKING**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To gain knowledge about Money and its Evolution
- To learn about Money Market and Capital Market
- To make the students understand the concept of Modern Banking
- To learn about Working of Commercial Banks
- To be familiar with the Functions of Central Bank

Course Outcomes

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

- CO1** – Understand the concepts of Money and Supply of Money
CO2 – Understand the Structure and Functions of Money Market and Capital Market
CO3 – Develop their Knowledge in Modern Banking Operations
CO4 – Demonstrate their ability in Operation of Commercial Banks
CO5 – Understand the Role of Central Banks

UNIT I MONEY – CONCEPTS AND APPROACHES**(12 Hrs)**

Money – Meaning – Definition – Functions – Types – Demand for Money – Keynesian and Milton Friedman Approaches of Demand for Money – Supply of Money – Concepts – Components. .

UNIT II MONEY MARKET AND CAPITAL MARKET**(12 Hrs)**

Indian Money Market – Structure – Features – Reforms in Money Market – Capital Market in India – Significance – Role of Capital Market in Economic development – Reforms of Capital Market – SEBI -

UNIT III INTRODUCTION TO MODERN BANKING**(12 Hrs)**

Bank – Origin and Development – Classification of Banks – Types of Banks – Kinds of Banks – Different Types of Accounts – Modern Banking Operations – E – Banking – Electronic Fund Transfer (EFT) – Core Banking.

UNIT IV COMMERCIAL BANKING – STRUCTURE AND FUNCTIONS**(12Hrs)**

Commercial Banks – Types – Functions – Services – Creation of credit – Nationalization of Banks – Role of Commercial Banks in Economic development.

UNIT V CENTRAL BANKING – ROLE AND FUNCTIONS**(12 Hrs)**

Central Banks – Functions – Credit Control measures – Quantitative and Selective Credit Control measures – Role of RBI in regulating and controlling banks.

Text Books

1. T.R. Jain, V.K. Ohri, "Money and Banking "Global Publications Pvt.Ltd.1st Edition,2020.
2. E. Narayanan Nadar, "Money and Banking "PHI Learning, Pvt.Ltd.1st Edition,2013.
3. Dr. Chaturvedi, Mital, Puri," Money and Banking" Kitab Mahal,1st Edition,2017.

Reference Books

1. Richard E. Wright, Robrt E. Wright, Vincenzo Quadrini, "Money and Banking "Flat World Knowledge, Inc.1st Edition,2009.



2. B. Santhanam, "Banking Theory Law and Practice", Margham Publications, 7th Edition, 2017.
3. T.N. Hajela, "Money and Banking: Theory with Indian Banking", NE Books, 1st Edition, 2009.

Web References

1. <https://learningsessions.in/role-of-rbi-in-indian-banking-system/>
2. <https://www.papertyari.com/jaiib/>
3. <https://www.jagranjosh.com/articles/what-are-the-roles-and-functions-of-cibil-1445327240-1>
4. <http://www.iibf.org.in/moduleabcd.asp>
5. <https://version2.in/jyoti/everythingelse/cardinal-principles-of-lending/>



A20CMD405	INTRODUCTORY BUSINESS ANALYTICS	L	T	P	C	Hrs
		3	0	0	3	45

Course Objectives

- To explain introduction of business analytics.
- To understand the concept of data sampling.
- To be familiar with data collection.
- To evaluate the concept of data visualization.
- To demonstrate descriptive analysis.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in business analytics.

CO2 – Understand the concept of data sampling.

CO3 – Demonstrate their ability in data collection.

CO4 – Develop their skills and ability in data visualization.

CO5 – Work with descriptive analysis.

UNIT I INTRODUCTION TO BUSINESS ANALYTICS (6 Hrs)

Business Analytics – Meaning and Significance – Components of Business Analytics – Business Analytics and Data Analytics – Business Analytics and Data Science – Business Analytics and Business Intelligence – How business analytics works – Types of Business Analytics.

UNIT II DATA SAMPLING (9 Hrs)

Sample – Meaning and Definition – Sampling – Meaning and Definition – Types and Methods of Sampling – Sample Size – Meaning and Significance – Methods of determining appropriate sample size – Online sampling – Issues and Precautions – Probabilistic and Non-Probabilistic Sampling – When to apply each type. Sampling Error – Meaning and Computation – Type I and Type II Errors – Measures to reduce sampling errors in research.

UNIT III DATA COLLECTION (12 Hrs)

Meaning and Types of Data – Quantitative and Qualitative Data; Primary and Secondary Data - Methods of Primary Data Collection – Survey method, Interview method, and Observation method. Questionnaire – Meaning and Importance – Issues and Precautions in Questionnaire Construction – Do's and Don'ts in Questionnaire Framing – Validating a Questionnaire – Pilot-testing – Modifying the questionnaire based on pilot study. Interview method – meaning and appropriateness – Interview Schedule – construction. Focus Group Discussions – Meaning and Procedure. Observation method – Meaning and Usefulness of Observation method in research data collection. Practical Exercises in Developing and Validating Questionnaires.

UNIT IV DATA VISUALISATION (9 Hrs)

Data Visualisation – Meaning and Importance – Presentation of Data in the form of Tables, Diagrams and Charts – Preparation of Tables from Data – Diagrams – Types and usefulness – Charts and Graphs – Types and appropriateness. Bar Diagram – Subdivided Bar Diagram – Clustered Bar Diagram – Column – Clustered Column – Histogram – Line Diagram – Pie / Doughnut – Area Diagram – Radar Diagram – Box & Whisker Diagram – Waterfall Diagram. Modern Tools and Software for Data Visualisation – Tableau Public – Microsoft Power BI – Chartbuilder – Information is beautiful – Open Refine.



UNIT V DESCRIPTIVE ANALYTICS**(9 Hrs)**

Descriptive Analytics – Meaning and Utility – Advantages of Descriptive Analytics – Tools of Descriptive Analytics: Numerical Tools and Graphical Tools. Numerical Tools – Frequency Table, Mean, Median, Mode, Quartiles, Percentiles, Range, Standard Deviation, Variance, Coefficient of Variation, Skewness and Kurtosis. Graphical Tools – Histogram, Box Plot, Probability Plot, Scatter Plot, Bar Chart and Pie Chart.

Text Books

1. U. Dinesh Kumar, “Business Analytics”, Wiley Publication, 6th Edition, 2017.
2. R.N.Prasad and Seema Acharya, “Fundamentals of Business Analytics”, Wiley Publishers, 2nd Edition, 2016.
3. R.Evans James, “Business Analytics”, Pearson Education, 2nd Edition, 2017.

Reference Books

1. S.Christian Albright, Wayne L. Winston, “Business Analytics: Data analysis and decision making”, Cengage Learning, 6th Edition, 2016.
2. Jeffrey D Camm, “Essentials of Business Analytics”, South Western Publishers, 5th Edition, 2015.
3. C.R. Kothari, “Research Methodology”, New Age International, 4th Edition, 2004.

Web References

1. <https://www.omnisci.com/technical-glossary/business-analytics>
2. <https://searchbusinessanalytics.techtarget.com/definition/business-analytics-BA>
3. <https://www.questionpro.com/blog/sample/>
4. <https://informationisbeautiful.net/beautifulnews/>
5. <https://opentextbc.ca/researchmethods/chapter/constructing-survey-questionnaires/>
6. https://help.xlstat.com/s/article/which-descriptive-statistics-tool-should-you-choose?language=en_US#:~:text=The%20type%20of%20statistical%20methods,as%20central%20tendencies%20and%20dispersion.



A20CME404**BUSINESS ENVIRONMENT**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To understand the concept of Business Environment.
- To be familiar with macro-economic factors.
- To create knowledge on legal and technological environment.
- To demonstrate financial environment in current scenario.
- To understand the recent trends in business.

Course Outcomes

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

CO1 – Enhance the knowledge on business environment.

CO2 – Analyze the macroeconomic parameter.

CO3 – Familiarize with legal and technological environment.

CO4 – Understand the concept of financial environment.

CO5 – Know the recent trends in business.

UNIT I FUNDAMENTALS OF BUSINESS ENVIRONMENT (12 Hrs)

The Concept of business environment - Nature and significance – macro environment – political, cultural, Legal - Economic and social environments and their impact on business.

UNIT II ECONOMIC ENVIRONMENT (12 Hrs)

Characteristics of Indian economy, factors affecting economy, economic resources, impact of liberalization, privatization and globalization on Indian business.

UNIT III LEGAL AND TECHNOLOGICAL ENVIRONMENT (12 Hrs)

Meaning impact of fiscal monetary policy, Exim policy and industrial policy on business, industrial policy of 1991 - Meaning, features, impact of technology on business, management of technology.

UNIT IV FINANCIAL ENVIRONMENT (12 Hrs)

Financial environment - Financial system - Commercial banks – Financial institutions - RBI stock exchange - IDBI - Non banking financial companies NBFCs.

UNIT V RECENTS TRENDS IN BUSINESS (12 Hrs)

Business process re-engineering – corporate governance and corporate social responsibilities – business process outsourcing – LPG – Think Global Act Local.

Text Books

1. Ramesh .S, Janardhan.K & Vivek Mittal, "Business Perspective", Excel Books , 2nd Edition, 2007.
2. Prabakaran.S, "Business Perspective" , Excel Books, 3rd Edition, 2008.
3. K. Chidambaram & V. Alagappan, "Business Environment", Vikas Publishing House, 2nd Edition, 2020..

Reference Books

1. Francis Cherunilam, "International Business Environment", Himalaya Publishing House, 7th Edition, 2017.
2. H.L. Ahuja, "Economic Environment of Business", S. Chand Publishing, 7th Edition, 2018.
3. Vera Ram.K, "How to succeed in small scale industry", Vikas Publications, 2nd Edition, 1985.
4. Aswathappa.K, "Essentials of Business Environment", Himalaya Publishing House, 13th Edition, 2017.



5. Biswanath Ghosh, "Economic Environment of Business", Vikas Publishing House, 2nd Edition, 2019.

Web References

1. <https://www.studocu.com/integrating-business-perspectives/lecture-notes>
2. <https://www.thinkswap.com/au/uts/26100-integrating-business-perspectives/ibp-full-notes-hd>
3. http://www.unified-am.com/UAM/UAM/guidances/guidelines/uam_business_pers_CBC3D67D.html
4. <https://www.studocu.com/en-au/course/university-of-technology-sydney/integrating-business-perspectives/1533880>
5. <https://www.coursehero.com/file/40448732/integrating-business-perspective-lecture-notespdf/>



A20CME405	EXPORT AND IMPORT PROCEDURES	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To understand basics of Export and Import Preliminaries.
- To explain various documentation procedure of Exports.
- To explain various documentation procedure of Imports.
- To understand about Export and Import Procedure.
- To evaluate the importance of EXIM Policies and Institutional framework.

Course Outcomes

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

- CO1** – Demonstrate the Preliminaries of Export and Import.
CO2 – Develop skills and ability in Documentation of Exports.
CO3 – Develop skills and ability in Documentation of Imports.
CO4 – Develop their skills and ability in Understanding EXIM Procedure.
CO5 – Demonstrate their ability in EXIM Policy and Institutional Framework.

UNIT I INTRODUCTION**(12 Hrs)**

Export – Import - Meaning – Definition – preliminaries for starting Export and Import -Regulatory Framework – Export and Import Registration – Export Licensing – Methods.

UNIT II EXPORT DOCUMENTATION**(12 Hrs)**

Export Documents – Aligned Documentation System – Commercial Invoice – Shipping Bill – Certificate of Origin – Consular Invoice – Mate's Receipt – Bill of Lading – GR Form – ISO 9000 -Procedure for obtaining ISO 9000 – BIS Certification.

UNIT III IMPORT DOCUMENTATION**(8 Hrs)**

Import Documents – Transport documents – Bill to Entry – Certificate of Inspection – Certificate of Measurement-Freight Declaration. Inco Terms 2021.

UNIT IV EXIM PROCEDURE**(12 Hrs)**

Steps in Export procedure – Export contract -Export finance – Excise clearance – Pre-Import procedure – Steps in Import procedure – Legal dimensions of Import Procedure.

UNIT V EXIM POLICY AND INSTITUTIONAL FRAMEWORK**(16 Hrs)**

Foreign trade policy – Highlights -special focus – Initiatives – Duty draw back – Deemed Exports – ASIDE – MAI & MDA – Star Export Houses – Town of Export Excellence – EPCG scheme – Incentives for Exporters – Export Promotion Council – Commodity Boards – FIEO – IIFT -EOUs – SEZs - ITPO – ECGC – EXIM Bank.

Text Books

1. R.L Varshney & Bhattacharyya, "International Marketing Management", Sultan Chand & Sons, 1st Edition, 2012.
2. Rajagopal, "International Marketing", Vikas Publishing House, 1st Edition, 2018.
3. V.K. Bhalla, "International Business", S. Chand Publishing, 2nd Edition, 2013.

Reference Books

1. Doug Bary, "A Basic Guide to Exporting", U.S. Commercial Service, 11th Edition, 2015.



2. C. Ramagopal, "Export Import Procedures, Documentation and Logistics", New Age International Publishers, 1st Edition, 2008.
3. D.C. Kapoor, "Export Management", Vikas Publishing House, 1st Edition, 2007.
4. T.A.S. Balagopal, "Export Management", Himalaya Publishing House, 5th Edition, 2016.

Web References

1. <http://rafael.glendale.edu>
2. www.civilserviceindia.com
3. www.danangtimes.vn
4. <http://ebooks.lpude.in>
5. www.econstor.eu
6. https://www.dachser.at/downloads/Corporate/2021_Incoterms.pdf



A20CME406	MARKETING PRINCIPLES AND PRACTICE	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To understand basic Marketing Concepts, Marketing approaches and environmental factors affecting marketing functions.
- To explain various buying motives and marketing segmentation.
- To be familiar with Product and Pricing strategies.
- To understand about various distribution channels and promotional mix.
- To evaluate the importance of recent trends in marketing.

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in marketing and marketing mix.
CO2 – Develop skills and ability in market segmentation and buyer behavior.
CO3 – Understand the importance of product and pricing of a product.
CO4 – Develop their skills and ability in distribution channels and promotional techniques.
CO5 – Demonstrate their ability in recent trends in marketing.

UNIT I FUNDAMENTALS OF MARKETING**(12 Hrs)**

Fundamentals of Marketing - Approaches to the study of Marketing - Modern Marketing concept - Marketing Environment - Marketing and selling - Concept of Marketing mix - Marketing information system.

UNIT II MARKETING SEGMENTATION AND CONSUMER BEHAVIOUR**(12 Hrs)**

Concepts and Benefits of Segmentation - Bases of Segmentation - Consumer Behaviour-Meaning and definition - Buying motives - Buyer behavior model - Consumer buying decision process - Targeting - Positioning.

UNIT III PRODUCT AND PRICING**(12 Hrs)**

Product - Classification - New Product Development - Product life cycle - Product line and Product mix - Product Portfolio analysis - Pricing - Kinds of pricing - Factors influencing pricing decisions - Pricing strategies - Pricing policies and procedures.

UNIT IV DISTRIBUTION AND PROMOTION**(12 Hrs)**

Physical Distribution - Various kinds of marketing channels - Distribution Logistics - Distribution problems - Promotion - Meaning and importance - Promotional mix - Advertising - Public relations - Personal selling.

UNIT V RECENT TRENDS IN MARKETING**(12 Hrs)**

Tele Marketing - SMS Marketing - Digital Marketing - Green and grey marketing - Virtual Marketing - advantages and disadvantages - Relationship Marketing - CRM - advantages and disadvantages.

Text Books

1. R.S.N. Pillai & Bagavathi, Marketing Management, 2014, Sultan Chand & sons, New Delhi.
2. Dr.C.B.Gupta and Dr. Rajan Nair, Marketing Management, 2009, Sultan Chand & Sons, New Delhi.
3. Rajan Saxena, Marketing Management, 2014, Tata Mc GrawHill Publishing Company Limited, New Delhi.



Reference Books

1. Doug Bary, "A Basic Guide to Exporting", U.S. Commercial Service, 11th Edition, 2015.
2. C. Ramagopal, "Export Import Procedures, Documentation and Logistics", New Age International Publishers, 1st Edition, 2008.
3. T.A.S. Balagopal, "Export Management", Himalaya Publishing House, 5th Edition, 2016.

Web References

1. <http://rafael.glendale.edu>
2. www.civilserviceindia.com
3. www.danangtimes.vn
4. <http://ebooks.lpude.in>
5. www.econstor.eu



**Open Electives offered to the students of
B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

A20CMO407	ESSENTIAL LEGAL AWARENESS (Common to B.A., B.Sc. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To understand the meaning and importance of Law.
- To explain various rights to information.
- To be familiar with Consumer protection law.
- To understand about intellectual property.
- To explain the importance of Information Technology Act.

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in General law.
CO2 – Develop their ability in right of information.
CO3 – Understand the importance of consumer protection law.
CO4 – Develop their skills and ability in intellectual property.
CO5 – Demonstrate their ability in Information Technology Act.

UNIT I MEANING AND IMPORTANCE OF LAW**(6 Hrs)**

Definition of Law - Functions of Law -Law, Justice and Morality -Classification of Laws: Public and Private Law, Substantive and Procedural Law, Municipal and International Law, Civil Law and Criminal Law - Judicial System in India: Hierarchy of Courts, Jurisdiction of the Courts.

UNIT II RIGHT TO INFORMATION LAW**(6 Hrs)**

Importance and function of Right of Information law - important terms and concepts - The salient features - Role of Public Information Officers: PIOs and APIOs - Accepting an Information Request, Processing and Disposing.

UNIT III CONSUMER PROTECTION LAW**(6 Hrs)**

Consumer Protection law - objects - rights and duties of consumers – Remedies: nature and scope of remedies; Appearance before Consumer Dispute Redressal Forums.

UNIT IV INTELLECTUAL PROPERTY**(6 Hrs)**

Meaning of intellectual property – Kinds - concept of pattern - Trade Mark - right, design, patent law – Enforcement; Trade Mark Law – Enforcement; Copy Right law - Enforcement.

UNIT V INFORMATION TECHNOLOGY LAW**(6 Hrs)**

Information Technology Act 2000 - The Rule of Cyberspace - Regulating Information Superhighway - Cyber Law – Policy Issues and Emerging Trends - Digital Signature – Legal implication - Data Protection



- Liability of Intermediary - Copyright and Internet - Internet and Free Speech - Domain Name Dispute
- Harmful content in Internet and Regulation of Internet.

Text Books

1. A.P.Bharadwaj, "Legal awareness and Legal reasoning", Pearson Education, 4th Edition, 2019.
2. Jatindra Kumar Das, "Human Rights Law and Practice", PHI Publishers, 2nd Edition, 2016.
3. Jain Rashee, "Human Rights Law and Practice", Universal Law Publishing Academy, 3rd Edition, 2016.

Reference Books

1. Vakul sharma, "Information Technology Law and Practice", Universal Law Publishing Company, 6th Edition, 2018.
2. P.Narayanan, "Intellectual Property Law", Eastern Law House, 2nd Edition, 2018.
3. M.Sridhar Acharyalu, "Right to Information", Allahabad Law agency, 1st Edition, 2015.

Web References

1. <https://www.icsi.edu/WebModules/Jurisprudence%20Interpretation%20and%20General%20Laws.pdf>
2. https://www.humanrightsinitiative.org/programs/ai/rti/india/national/rti_act_2005_summary.pdf
3. https://www.bits-pilani.ac.in/Uploads/MicroModule/2011-12-12--7-46-19-276_Patent_ManualOct_25th_07.pdf
4. http://niu.edu.in/slla/Notes_on_IT_Act.pdf
5. <https://www.studyrankers.com/2018/01/notes-of-ch-5-consumer-rights-class-10th-economics.html>



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B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

A20CMO408	ESSENTIALS OF INSURANCE (Common to B.A., B.Sc. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To understand basic Principles of Insurance.
- To explain various types of Insurance.
- To be familiar with Life Insurance and policies.
- To understand about the concept of Health Insurance and their classification.
- To understand about the concept of Property Insurance.

Course Outcomes

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

- CO1** – Demonstrate their understanding about Basic principles of Insurance.
CO2 – Develop skills and ability in Types of Insurance.
CO3 – Understand the importance of Life Insurance
CO4 – Develop their skills and ability in Health Insurance.
CO5 – Demonstrate their ability in Property Insurance.

UNIT I PRINCIPLES AND SIGNIFICANCE OF INSURANCE (6 Hrs)

Insurance – Meaning – Definition – Functions – Nature – Basic Principles – Benefits of Insurance – Individuals – Society.

UNIT II TYPES OF INSURANCE (6 Hrs)

Types of Insurance – Life – Micro – Annuities – Health – General – Motor – Marine – Commercial – Personal – Liability – Property – other Miscellaneous.

UNIT III LIFE INSURANCE (6 Hrs)

Life Insurance – Meaning – Definition – Types of Life Insurance – Classification of Products.

UNIT IV HEALTH INSURANCE (6 Hrs)

Health Insurance – Meaning – Definition – Principles of Health Insurance – Types of Health Insurance Products.

UNIT V PROPERTY INSURANCE (6 Hrs)

Property Insurance – Meaning – Definition – Types – Coverage – Other types of Business coverage's.

Text Books

1. M.N. Mishra & S.B. Mishra, "Insurance Principles and Practice", S.Chand & Company, 22nd Edition, 2020.
2. Sunil Kumar, "Fundamentals of Insurance and Risk Management", JSR Publishing House, 1st Edition, 2018.



3. Murthy. A, "Principles and Practices of Insurance", Margham Publications, 1st Edition, 2012.

Reference Books

1. Dorfman S. Mark, "Introduction to Risk Management and Insurance", Prentice Hall, 9th Edition, 2008.
2. P.K. Gupta, "Essentials of Insurance and Risk Management", Himalaya Publishing House, 1st Edition, 2017.
3. Har Govind Dayal, "The Fundamentals of Insurance: Theories, Principles and Practices", Notion Press, 1st Edition, 2017.

Web References

1. www.reserachgate.net
2. www.cep.unep.org.
3. www.icsi.edu.
4. www.coursehero.com
5. www.iii.org.



**Open Electives offered to the students of
B.C.A., B.Sc. Chemistry, Computer Science, Physics, Mathematics, Visual
Communication, Biotechnology, Nutrition and Dietetics,
B.A. English, Tamil, Journalism and Mass Communication
by the Department of Commerce and Management**

A20CMO409	PRACTICAL BANKING AWARENESS (Common to B.A., B.Sc. and B.C.A.)	L	T	P	C	Hrs
		2	0	0	2	30

Course Objectives

- To understand concepts of Indian Banking system.
- To explain Bank accounts and KYC.
- To be familiar with Deposits with banks.
- To understand about borrowing from banks.
- To evaluate the importance of E-Banking.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in Indian Banking system.

CO2 – Attain knowledge in Bank accounts and KYC.

CO3 – Understand the importance of deposits with banks.

CO4 – Understand the procedure for borrowings from bank.

CO5 – Demonstrate their ability in E-Banking.

UNIT I INDIAN BANKING SYSTEM**(6 Hrs)**

Meaning and Definition of Bank – Types of Banks: Commercial Banks and Central Banks – Functions of Commercial Banks – Functions of Central Banks – Indian Banking System – Reserve Bank of India, Public Sector Banks, Private Sector Banks, Foreign Banks, Small Finance Banks, Payment Banks, Cooperative Banks, Non-Banking Financial Institutions.

UNIT II BANK ACCOUNTS AND KYC**(6 Hrs)**

Opening an Account in a Commercial Bank – Procedures and Formalities – KYC (Know Your Customer) Norms and Importance – Types of Customers – Special types: Minors, Married Women, etc.

UNIT III DEPOSITS WITH BANKS**(6 Hrs)**

Deposits – Meaning and Significance. Types of Deposit Accounts – Saving Deposits, Recurring Deposits, Term or Fixed Deposits, Cash Certificates, Special Deposits. Safety Lockers – Utility and Norms.

UNIT IV BORROWING FROM BANKS**(6 Hrs)**

Borrowings from Banks – Loans, Cash Credits and Overdrafts. Types of Loans – Secured Loans, Unsecured Loans, Term Loans, Working Capital Loans. Norms and Procedure for different types of Loans. Security for loans – Collateral Security: Meaning and Types.

UNIT V E-BANKING**(6 Hrs)**

Online Banking – Services provided to customers using Net Banking in India – Online Transfer of Funds – NEFT, RTGS and IMPS. Other Online Banking Services offered to customers by Banks.



Text Books

1. H.R.Gupta, "Practical Banking in India", Gyan Publishing House, 6th Edition, 2011.
2. JFG Bagshaw, "Practical Banking", Forgotten Books, 2nd Edition, 2018.
3. IIBF, "Advanced Bank Management", Macmillan Education, 2nd Edition, 2000.

Reference Books

1. IIBF, "Principles and Practices of Banking", Macmillan Education, 3rd Edition, 2015.
2. IIBF, "Legal and regulatory aspects of Banking", Macmillan Education, 3rd Edition, 2015.
3. Suresh Padmalatha and Paul Justin, "Management of Banking and financial services", Pearson Education, 4th Edition, 2017.

Web References

1. <https://chestofbooks.com/finance/Albert-S-Bolles/Practical-Banking/index.html>
2. <https://www.routledge.com/Practical-Finance-and-Banking-Guides/book-series/PFBG>
3. <https://www.abebooks.com/book-search/title/practical-banking-india/author/h-r-gupta/>
4. <https://www.icsi.edu/docs/webmodules/Publications/9.1%20Banking%20Law%20Professional.pdf>
5. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf



A20CML406**BUSINESS ANALYTICS LAB**

L	T	P	C	Hrs
0	0	4	2	60

Course Objectives

- To understand data feeding and cleaning.
- To tabulate the data and represent in graphical form.
- To be familiar with descriptive analysis.
- To understand inferential analytics.
- To evaluate the importance of inferential analytics.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in data feeding and cleaning.

CO2 – Develop skills and ability in tabulation and graphical representation of data.

CO3 – Work with descriptive analysis.

CO4 – Develop their skills and ability in inferential analytics.

CO5 – Demonstrate their ability in inferential analytics.

UNIT I DATA FEEDING AND CLEANING**(12 Hrs)**

Sources of Data – Primary and Secondary. Cautions in feeding Primary Data – Noise in data – Data Cleaning – Need, Importance and Procedure. Secondary Data – Precautions – Adopting secondary data for the intended purpose. Practical Exercises in Data Feeding and Cleaning.

UNIT II TABULATION AND GRAPHICAL REPRESENTATION**(12 Hrs)**

Preparation of Tables from raw data – Frequency Tables: Discrete Data and Continuous Data. Diagrammatic and Graphical Representation of Data – Bar Diagram – Column Diagram – Histogram – Pie / Doughnut Diagram – Area Diagram – Pictogram – Scatter Diagram – Line Diagram. Practical Exercises in Tabulation and Graphical Representation.

UNIT III DESCRIPTIVE ANALYTICS - I**(12 Hrs)**

Description of Data – Sum, Maximum, Minimum. Computation of Measures of Central Tendency – Mean, Median, Quartiles, Deciles, Percentiles, and Mode. Combined Arithmetic Mean and Weighted Arithmetic Mean. Practical Exercises in Description of Data and Measures of Central Tendency.

UNIT IV DESCRIPTIVE ANALYTICS - II**(12 Hrs)**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation (from Mean and from Median), Standard Deviation, Variance, and Coefficient of Variation. Measures of Skewness – Skewness and Kurtosis. Practical Exercises in Measures of Dispersion and Skewness.

UNIT V DESCRIPTIVE ANALYTICS - III**(12 Hrs)**

Correlation Analysis – Coefficient of Determination – Bivariate – Regression Analysis – Multiple Regression – Analysis of Variance (ANOVA). Practical Exercises in Correlation, Regression and ANOVA.

Text Books

1. U. Dinesh Kumar, "Business Analytics", Wiley Publication, 6th Edition, 2017.
2. R.N.Prasad and Seema Acharya, "Fundamentals of Business Analytics", Wiley Publishers, 2nd Edition, 2016.
3. R.Evans James, "Business Analytics", Pearson Education, 2nd Edition, 2017.



Reference Books

1. S.Christian Albright, Wayne L. Winston, "Business Analytics: Data analysis and decision making", Cengage Learning, 6th Edition, 2016.
2. Jeffrey D Camm, "Essentials of Business Analytics", South Western publishers, 5th Edition, 2015.
3. C.R. Kothari, "Research Methodology", New age International, 4th Edition, 2004.

Web References

1. https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf
2. <https://lecturenotes.in/download/material/25984-business-analytics-and-big-data>
3. https://www.researchgate.net/publication/327578485_Business_Intelligence_and_Analytics_A_Comprensive_Overview
4. <https://www.iare.ac.in/sites/default/files/NEW%20LECHURE%20NOTES.pdf>
5. <https://www.googleadservices.com>



A20CMP410**BANKING PRACTICAL**

L	T	P	C	Hrs
0	0	2	1	30

Course Objectives

- To understand the working of Indian Banking system.
- To explain Bank accounts and KYC.
- To be familiar with Deposits with banks.
- To understand about borrowing from banks.
- To evaluate the importance of E-Banking.

Course Outcomes

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

- CO1** – Demonstrate their practical understanding on Indian Banking system.
CO2 – Attain practical knowledge in Opening Bank accounts and KYC compliance.
CO3 – Demonstrate understanding the procedure of opening deposits with banks.
CO4 – Show practical understanding on various types of loans and their operational procedure
CO5 – Demonstrate their understanding on E-Banking Operations

Each student-group (2 to 5 members per group) will be required to carry out the following in the course of their project work:

1. Visiting and Gathering details as to Organisation Structure, Functions, and Services provided to customers of any three of the following:
 - a. Public Sector Banks
 - b. Private Sector Banks
 - c. Foreign Banks
 - d. Cooperative Banks
 - e. Small Finance Banks
 - f. Payment Banks
 - g. Non-Banking Financial Institutions
2. Gathering and Filling the forms pertaining to opening of various types of accounts and KYC compliance for different types of customers
3. Gathering and Filling Forms pertaining to different types of Deposits with the banks in India (at least making deposits in and withdrawals from the Saving Account)
4. Gathering Forms and filling relevant documents pertaining to at least two different types of loans provided – Showing an understanding on Norms and Procedure in respect of Collateral Security
5. Showing an understanding on the operating of E-Banking and demonstrating the ability to execute at least two of the services provided to customers on virtual platform

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.

Note: Since this course will run parallelly to 'Money and Banking' course (offered in the Fourth Semester), the reviews will begin after 4 or 5 weeks of commencement of the Money and Banking course in order to ensure a fair understanding of the project tasks.



A20CMS404	ELEMENTARY FINANCIAL MODELLING	L	T	P	C	Hrs
		0	0	4	2	60

Course Objectives:

- To understand the preparation of Projected Balance Sheets using Excel
- To understand the preparation of Projected Income Statements using Excel
- To understand the preparation of Projected Cash Flow Statements using Excel

Course Outcomes:

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

CO1 – Prepare Projected Balance Sheets for different business entities using Excel

CO2 – Prepare Projected Income Statements of different business entities using Excel

CO3 – Prepare Projected Cash Flow Statements of different business entities using Excel

This Skill Enhancement Course intends to enable the students' application of spreadsheets skills in the development of 'Projected Financial Statements'.

Exercises

1. Understanding the Projected Financial Statements – the need and importance
2. Rules in the formation of Projected Financial Statements
3. Understanding the templates used for Financial Projections
4. Preparation of Projected Balance Sheets for 1 year, 3 years and 5 years
5. Preparation of Projected Income Statements for 1 year, 3 years and 5 years
6. Preparation of Cash Flow Statements for 1 year, 3 years, and 5 years



A20CMT512**COST ACCOUNTING**

L	T	P	C	Hrs
4	1	0	5	75

Course Objectives

- To explain the concepts of cost accounting and computation of various costs.
- To analyze the various levels of stock.
- To Compute the labour cost and apportionment of overheads.
- To get an insight knowledge on preparation of Costing.
- To compute the operating cost and contract costing.

Course Outcomes

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

CO1 - Analyze the concepts of cost accounting and preparation of cost sheet.

CO2 - Gain the knowledge on different types of Stock Level, Economic Order Quantity and Methods of valuation of Material.

CO3 - Compute the labor cost, remuneration, incentives and allocation & apportionment of overheads to production & service departments.

CO4 - Gain the knowledge on different types of process accounting.

CO5 - Solve the problems in operating costing and contract costing.

UNIT I INTRODUCTION AND COST SHEET**(15 Hrs)**

Introduction, Meaning of Costing and Cost Accounting, Scope, Objectives of Cost Accounting, Advantages of Cost Accounting, Financial accounting Vs. Cost accounting, Costing - An Aid to Management, General Principles of Cost Accounting – Characteristics of an Ideal Costing System – Installation of a Costing System and Methods of Costing, Limitations of Cost Accounting. Elements of cost – Concepts of costs – Cost Classification – Preparation of cost sheet – Statement of Cost and Profit and Treatment of Stock.

UNIT II MATERIALS: ISSUES AND CONTROL**(15 Hrs)**

Material Control, Meaning, Objectives of Material Control - Essentials of Material Control – Levels of Materials, Ordering Level and Re-ordering Level, EOQ, Minimum Level – Maximum Level – Danger Level, Average Stock Level, Stores Records and Bin Card – Issue of Materials – FIFO – LIFO – Average Stock Method – HIFO – Inflated Price Method, Specific Price-Base Stock Method, Market Price Method, Standard Price Method- Material Loses, Control of Wastage of Scrap, Defectives and Spoilage.

UNIT III LABOUR AND OVERHEADS COSTS**(15 Hrs)**

Labour Cost - Types of Labour – Labour Turn over, Causes of Labour Turnover – System of Wage Payment, Essentials of a good Wage System –Time Wage System – Piece Rate System - Premium and Bonus Plans - Group Bonus Scheme. Overheads - Meaning, Importance and Characteristics of overhead –Classification of Overheads Cost -Types of Departments, Allocation of Overheads - Apportionment of Overhead expenses, Bases of Apportionment – Reapportionment and absorption of Over heads.

UNIT IV PROCESS COSTING**(15 Hrs)**

Process costing - Introduction - Features of Process costing - Fundamental Principles of Process Costing – Advantages and Disadvantages of Process Costing - Process Losses, Normal Process Loss - Abnormal Process Loss (Excluding Equivalent Production and Stock Adjustments) – Abnormal Gain

UNIT V OPERATING AND CONTRACT COSTING**(15 Hrs)**

Operating costing - Meaning –Transport Costing - Classification of Costs – Ascertainment of Cost – Service Cost and Management Decisions - Contract costing - Introduction - Features of Contract



Costing - Types of Contracts - Procedure for recording the costs of contracts - Recording of Value and Profit on Contracts.

Text Books

1. S.N. Pillai & V. Bagavathi -Cost Accounting- revised edition -S. Chand Publications.
2. M.N. Arora, "Cost Accounting", Sultan Chand and Sons, 18th Edition, 2019.
3. S. P. Jain and K. L. Narang, Cost Accounting – Revised Edition2017- Kalyani Publishers.

Reference Books

1. Murthy and S. Guruswamy, Cost Accounting – Edition 2014, Tata Mc Graw - Hill Education Pvt. Ltd.
2. M. C. Shukla, T. S. Grewal and M. P. Gupta, - Cost Accounting - Edition 2014 - Sultan Chand Publishers.
3. S.P.Iyyangar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005.

Web References

1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au-Marginal%20Costing-2.pdf>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>



A20CMT513	INCOME TAX - I	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To gain the knowledge of the provisions of income tax law relating to the topics.
- To gain ability to solve simple concerning assesses with the status of Individual.
- To understand the knowledge about income from salaries.
- To Compute the assessment procedure of income from house property.
- To effectively gain in depth knowledge on income from business and capital gains.

Course Outcomes

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

CO1 - Acquire the complete knowledge of basic concepts of income tax.

CO2 - Compute the taxable income under salary

CO3 - .Compute the deductions under salary

CO4 - Analyse the assessment procedure for Income under house property

CO5 - Calculate the Income from business or profession

UNIT I INCOME TAX CONCEPTS AND DEFINITIONS (12 hrs)

Brief History of Indian Income Tax -- Important Definitions: Assessment, Assessment Year, Previous Year (including Exceptions), Assessee person, Income, casual Income, Gross Total Income, Agricultural Income-Residential status and scope of total income -Exempted Incomes u/s 10.

UNIT II INCOME FROM SALARY-I (18 hrs)

Meaning - Definition - Basis of Charge- Advance Salary - Arrears of Salary - Allowances - Perquisites- Provident Fund - Profits in Lieu of Salary practical problems.

UNIT II INCOME FROM SALARY-II (15 hrs)

Gratuity - Pension - Encashment of Earned leave - Compensation for voluntary retirement - Deductions from Salary - Computation of Income from Salary practical problems.

UNIT IV INCOME FROM HOUSE PROPERTY (15 hrs)

Basis of Charge - Deemed Owners - Exempted Incomes from House Property -Composite Rent - Annual Value - Determination of Annual Value - Treatment of Unrealized Rent - Loss due to Vacancy - Deductions from Annual value - computation of Income from House property.

UNIT IV INCOME FROM BUSINESS OR PROFESSION (15 hrs)

Income from Business or Profession- Basic principle of arriving at business incomes-Losses incidental to trade. Depreciation and other permissible deductions, disallowed expenses, computation of business income. Practical problems.

Text Books:

1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications – 2019.
2. Dr. M.C. Mehrotra – Income tax law and accounts – Sahithya Bhavan Publishers -2019.
3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.

Reference Books:

1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) – 2019.
2. Bhagwati Prasad – Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
3. Taxmann's-Income tax Act-66th edition-2021

Web References:

1. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>



2. <https://cleartax.in/s/deductions-under-section24-income-from-house-property>
3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
4. <https://taxguru.in/income-tax/notes-income-sources.html>
5. <http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf>



A20CMT514	ENTREPRENEURIAL DEVELOPMENT	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To develop the knowledge of basic concepts in the area of entrepreneurship.
- To generate innovative business ideas in the emerging industrial scenario.
- To be familiar with the key steps in the elaboration of business idea.
- To help students to develop personal creativity and entrepreneurial initiative.
- To acquire requisite knowledge and skills for becoming successful entrepreneurs.

Course Outcomes

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

- CO1** – Familiarize with the concepts of entrepreneurship.
CO2 – Analyse the business environment in order to identify business opportunities.
CO3 – Understand the institutional support to entrepreneurial development.
CO4 – Understand the ethical challenges and social responsibility in a business setting.
CO5 – Demonstrate the ability to create business plan and interpret their own business plan.

UNIT I INTRODUCTION TO ENTREPRENEURSHIP (12 Hrs)

Introduction - Entrepreneurship - concept, growth, characteristics, types - Functions of an entrepreneur - Entrepreneurship in India - Entrepreneurship in developing countries - Intrapreneurs - Women Entrepreneurs - problems and prospects - Rural Entrepreneurs - problems and prospects - Social Entrepreneurs.

UNIT II ENTREPRENEURIAL GROWTH AND DEVELOPMENT (12 Hrs)

Factors influencing Entrepreneurship - Entrepreneurial process - development and motivation - EDP - Need, objective, relevance and role of EDP, phases of EDP - Institutions for Industrial Entrepreneurs - Small scale and Export Entrepreneurs.

UNIT III ENVIRONMENTAL SCANNING (12 Hrs)

Creativity and Innovation in an entrepreneurial venture – Environmental Scanning: Tools – SWOT Analysis, PESTLE Analysis, Michael Porter's Approach to Industry Analysis – Environmental Screen processing – Types of Environmental scanning – Assessment of business opportunities.

UNIT IV MSME AND FEASIBILITY STUDY (12 Hrs)

Concept and Definition of MSME - Scope, Role of Government in promoting SSI - Business idea generation techniques - Identification of business opportunities - Marketing, Financial, Technical, Legal feasibility - Locational feasibility.

UNIT V INSTITUTIONAL FINANCE TO ENTREPRENEURS (12 Hrs)

Central Government store purchase program - National small Industrial corporation - SIDBI, IDBI, TCO, IIFT, IFCI, ICICI, IRBI, Export Import Bank, Trade Development Authority, ECGC, MDA, EDII, IRDP, DIC, SSIB, SISI, SFC, Seed capital. Start-ups and Mudra Banks.

Text Books

1. C.B.Gupta & N.P.Srinivasan, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 2013.
2. S.S. Khanka, "Entrepreneurial Development", Sultan Chand & Sons, 1st Edition, 1999.
3. E. Gordon & K. Natarajan, "Entrepreneurship Development", Himalaya Publishing house, 5th Edition, 2015.



Reference books

1. Abhijit Chatterjee & V. Sharma, "Entrepreneurship Development", Vayu Education of India, 1st Edition, 2020.
2. Vasant Desai, "Dynamics of entrepreneurial development", Wiley Eastern limited, 2nd Edition, 2016.
3. Lall, M & Sahai. S, "Entrepreneurship", Excel Book Publishers, 2nd Edition, 2013.
4. Jayshree Suresh, "Entrepreneurial Development", Margham Publications, 5th Edition, 2019.

Web References

1. <https://www.crectirupathi.com/entrepreneurialdevelopment-notes/>
2. <http://simplynotes.in/entrepreneurialdevelopment>
3. <https://lecturenotes.in/subject/35/entrepreneurship-development-ed>
4. <http://msme.gov.in/allschemes>
5. <http://www.mbaexamnotes.com/businessidea.html>



A20CME507**FINANCIAL SERVICES**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To explain the concept of financial services in India
- To make the students understand about merchant banking
- To explain the concept of money market and stock exchange
- To understand about leasing
- To gain knowledge on venture capital

Course Outcomes

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

CO1 – Understand the concept of financial service

CO2 – Demonstrate about merchant banking

CO3 – Gain knowledge on money market and stock exchange

CO4 – Explain the concept of leasing

CO5 – Understand the concept of venture capital

UNIT I INTRODUCTION**(12 Hrs)**

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets - Interest Rate Determination - Macro Economic Aggregates in India.

UNIT II MERCHANT BANKING AND PUBLIC ISSUE MANAGEMENT**(12 Hrs)**

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.

UNIT III MONEY MARKET AND STOCK EXCHANGE**(12 Hrs)**

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange Functions - Services - Features - Role - Stock Exchange Traders -Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

UNIT IV LEASING**(12 Hrs)**

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase - Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

UNIT V VENTURE CAPITAL**(12 Hrs)**

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Principles of Insurance - Life and Non - Life Insurance - IRDA - Powers - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.



Text Books

1. Anbarasu Joseph D, Boominathan VK, Mohan Man & Gnanaraj G, "Financial Services", Sultan Chand and Sons, 2007.
2. M Y Khan "Financial Services", McGraw Hill, 9th Edition, 2019.
3. Dr. R. Shanmugham, "Financial Services", Wiley; 2nd edition, 2017.

Reference Books

1. K.Natrajan & E.Gordon, "Financial Markets and Services", Himalaya Publishing House, 2016
2. Suresh Padmalatha & Paul Justin, "Management of Banking and Financial Services", Pearson, 4th edition, 2017.
3. Siddhartha Sankar Saha, "Indian Financial System: Financial Markets, Institutions and Services", McGraw Hill, 2020.

Web References

1. <http://vskub.ac.in/wp-content/uploads/2020/04/FINANCIAL-SERVICES-6th-Sem.pdf>
2. http://tumkuruniversity.ac.in/oc_ug/comm/notes/FINANCIALMARKETANDSERVICES.pdf
3. <https://bbamantra.com/financial-services/>
4. <https://indiafreenotes.com/financial-services/>
5. https://ebooks.lpude.in/management/mba/term_3/DMGT512_FINANCIAL_INSTITUTIONS_AND_SERVICES.pdf



A20CME508	HUMAN BEHAVIOUR AT WORK	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To enable the students to acquire knowledge of individual and group behaviour.
- To familiarize the students with the basic concepts of team work.
- To enable the students to counterproductive work behaviour.
- To acquire knowledge regarding the conflict resolution at work.
- To understand the concept of respecting co-workers.

Course Outcomes

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

CO1 – Demonstrate their conceptual understanding in individual and group behaviour.

CO2 – Evaluate team work.

CO3 – Understand the different concepts of counterproductive work behaviour.

CO4 – Critically analyses the conflict resolution at work.

CO5 – Understand the concept of respecting co-workers.

UNIT I INDIVIDUAL AND GROUP BEHAVIOUR (12 Hrs)

Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process -Personality, Determinants of Personality - Personality Traits – Perception, Perceptual Process -Factors Affecting Perception. Group: Concept of Group Dynamics - Features of Group - Types of Group Behaviour - Formal and Informal Group Behaviour - Group Norms - Group Cohesiveness.

UNIT II INTERACTIONS WITH COLLEAGUES (12 Hrs)

Teamwork- Types of Teams-Team Building-Team Roles- Team Norms- Team Cohesiveness Differences between groups and teams; Creating effective teams.

UNIT III COUNTERPRODUCTIVE WORK BEHAVIOUR (12 Hrs)

Interpersonal Influence Processes – Social Loafing, Social Facilitation, Interpersonal Communication; Interpersonal Awareness and Feedback Process; Interpersonal Trust; Career Roles and Identity; Competition and Cooperation.

UNIT IV CONFLICT RESOLUTION AT WORK (12 Hrs)

Defining Conflict; transitions in conflict thought The Conflict Process Negotiation: Bargaining strategies; the negotiation process

UNIT V SEXUAL HARASSMENT IN WORKPLACE (12 Hrs)

Civility in the workplace - Respecting Co-Workers - Principles of Respectful Behavior - Summary of Civility and Respect in the Workplace - Myths and Facts

Text Books

1. Edwin Gerlof, "Organization Theory and Design", McGraw Hill, 4th Edition, 2015.
2. Robin. S. P, "Organizational Behaviour", Pearson Education India, 5th Edition, 2013.
3. Aswathappa, "Organizational Behaviour", Himalaya Publishing House, 6th Edition, 2014.

Reference Books

1. Fred Luthans, " Organisational Behaviour", McGraw Hill Education, 5th Edition, 2008.
2. Danial C. Fieldman and Hugh Arnold, " Managing Individual and Group Behaviour in organization", McGraw hill, 7th Edition, 2011.



3. Henry Mintzberg, "The Structure of Organization", Prentice Hall, 4th Edition, 2011.

Web References

1. <https://www.businessmanagementideas.com>
2. <http://www.simplynotes.com>
3. <https://www.geektonight.com>
4. <https://lecturenotes.in>
5. <http://www.bput.ac.in>



A20CME509	INDUSTRIAL RELATIONS AND LEGISLATIONS	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To make them understand the concepts of industrial relations.
- To ensure their ability in industrial disputes legislations.
- To be familiar with trade unions and collective bargaining.
- To make them understand about social security
- To develop their skills in labour welfare legislation.

Course Outcomes

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

- CO1** – Demonstrate their conceptual understanding in industrial relations.
CO2 – Develop skills and ability in industrial disputes.
CO3 – Understand the importance of trade unions and collective bargaining.
CO4 – Demonstrate the importance of social security.
CO5 – Analyse the importance of labour welfare legislation.

UNIT I INDUSTRIAL RELATIONS (12 Hrs)

Industrial relations – Concept, Scope, Evolution, Approaches, Actors and Models, Conflict and cooperation.

UNIT II INDUSTRIAL DISPUTES LEGISLATION (12 Hrs)

Industrial Disputes: Factors, Forms, Trends, Prevention and Settlement, Role of State and Central Labour Administration, – The Industrial Disputes Act, 1947.

UNIT III TRADE UNIONS AND COLLECTIVE BARGAINING (12 Hrs)

Trade unions - Concepts, Evolution, Problems of trade unions in India, Recognition, The Trade Unions Act, 1926. Emerging role of trade unions in India - Collective Bargaining - Prerequisites for Collective Bargaining - Collective Bargaining Process, Principles of Collective Bargaining, Collective Bargaining and Labour Management - Co-Operation in India, Conditions for the Success of Collective Bargaining.

UNIT IV SOCIAL SECURITY (12 Hrs)

Social security concepts –scope –objectives –Social insurance Vs social assistance –social security measures –Origin and growth of social security in India –Agencies of social security measures –State and Social security –Social security legislation in India –The Workmen's Compensation Act, 1923 –The Employees State Insurance Act, 1948 –The Payment of Gratuity Act, 1972.

UNIT V EMPLOYEE WELFARE LEGISLATION (12 Hrs)

Labour Welfare concept –Scope –Objectives –need and importance responsibility for providing labour welfare –statutory and voluntary labour welfare measures –Labour Welfare Officer –Labour Welfare Agencies –Appointments –Functions –Powers –Growth and Concept of Labour Welfare in India. Labour –Welfare Provisions under Factories Act, 1948 –The Mines Act 1952 –The Motor Transport Workers Act 1961 –The Plantation's Act 1951 Recommendations of National Commission on Labour Welfare.

Text Books

1. R. Sivarethinamohan, "Industrial relations and labour welfare", Prentice Hall India, 4th Edition, 2010.
2. A.M.Sharma, "Industrial relations and labour laws", Himalaya Publishing House, 2nd Edition, 2017.



3. Piyali Ghosh & Shefali Nandan, "Industrial relations and labour laws", Tata McGraw Hill, 1st Edition, 2015.

Reference Books

1. C.S. Venkataratnam, Manoranjan Dhal, "Industrial relations", Oxford University press, 2nd Edition, 2017.
2. C.B. Matoria, "Dynamics of Industrial relations", Himalaya Publishing House, 13th Edition, 2016.
3. Alka Agarwal, Nikita Agarwal, Anuj Agarwal, "Industrial relations and labour laws", Gogotia Publishing company, 2nd Edition, 2019.

Web References

1. <https://labour.gov.in/industrial-relations>
2. <https://www.icsi.edu/labour-laws>
3. <https://www.ilo.org>
4. <https://www.scribd.com/industrial-relations-and-labour-laws>
5. <https://www.academia.edu/industrial-relations-and-labour-welfare>



A20CMP515	FINANCIAL STATEMENTS ANALYSIS	L	T	P	C	Hrs
		1	0	2	2	45

Course Objectives

- To enable students to be familiar with Financial Statements Analysis Tools and Techniques

Course Outcomes

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

CO1 – Demonstrate their understanding of various tools and techniques of FSA

CO2 – Analyse the Financial Statements of different business entities with ease

This project course is an attempt to cover various tools and techniques of Financial Statements Analysis – a knowledge that is mandatory to commerce graduates of date.

This course covers:

- Horizontal Analysis
- Vertical Analysis
- Trend Analysis
- Ratio Analysis

The student-group (with membership of 2 to 5) will be undertaking a project of conducting Financial Statements Analysis of three business entities (of which at least one must be a corporate entity). In the process of FSA, the group has to employ at least two of the above tools specified (of which Ratio Analysis is mandatory).

Each group will have to prepare a report (of not less than 15 and not more than 30 pages) of the comparative analysis (intra-industry or inter-industry comparison) and submit the same for viva-voce for the End-Semester evaluation by the Internal and External Examiner.

Project viva-voce will be conducted for End-Semester evaluation in which the student-group have to submit a final report for evaluation and respond to questions from the examiners.



A20CMP516**INDUSTRY ANALYSIS REPORT**

L	T	P	C
1	0	4	3

Course Objective:

The purpose of the Industry Analysis Report is to determine the opportunities and threats that exist for firms within a competitive environment.

Course Outcome:

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

CO1 – Demonstrate their understanding of Industry Analysis

CO2 – Perform Industry Analysis of various industries with ease

Process:

- 1) Identify Research Sources
 - a) Define the scope of your analysis
 - b) Compile independent research
 - c) Look at trade association data
 - d) Consult academic research
 - e) Compile relevant data using the resources above
- 2) Developing a Framework for the Analysis
 - a) Demonstrate there is an ample market for your business proposal
 - b) Consider industry trends
 - c) Think about barriers to entry or expansion
 - d) Provide Description of the major competition in the industry
 - e) Situate your company within the industry
- 3) Writing the Analysis
 - a) Being your report with broad description of the industry
 - b) Provide Market Analysis
 - c) Describe customer outlook and demographic information
 - d) Use the analysis to prescribe a strategy for the near future edit the report

Reporting Performa:

Industry analysis report is to understand the importance of key position, Growth pattern and financial measures of the industry.

Outcome:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of Semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and industry analysis report submission) (30 marks)
- b) Structure and neatness of industry analysis report submission (10 marks)

Evaluation Method:

Students shall maintain a (Industry Analysis Report)) individually for the purpose of the oral examination.

Industry Analysis Report shall also be evaluated jointly Internal with an External examiner during the viva – voice examination.



A20CMP517**COMMERCE SEMINAR**

L	T	P	C	Hrs
0	0	2	1	30

This Seminar course is meant to give students practice speaking in front of a audience and to explore topics in detail. Students will research topics and organize presentations for faculty and other students. The topics may be any aspect of the Commerce or Management and must be approved by the instructor in advance (see schedule for deadline). Unless cleared with me, you may not give a presentation similar to one you have delivered in another class. If this is your second time taking seminar, then your topic should be substantially different that your previous one.

To help students improve as speakers, each student will receive feedback from the fellow students and the instructor. After your seminar, arrange a time to meet with me to discuss your performance.

Expectations:

Attendance at each seminar is mandatory for all students enrolled. In addition, students are expected to attend all other seminars in the department, such as invited guest speakers. It is expected that students will actively participate by asking questions of the speaker. The effort by students to meet these expectations will be considered in the determination of your final Marks.

You should strive for professionalism in all aspects of this class. Speakers should dress professionally. Sneakers, shorts, jeans, tee-shirts are NOT acceptable. Whereas most students choose to use PowerPoint to present their seminar, overheads, 35-mm slides or the chalkboard are also acceptable media for visual aids. It is your responsibility to arrange for any equipment you require. Visual aids should look professional and be readable in the entire room; use spell check and proofread for typographical errors. Abstracts should be concise (<250 words), well written and free of grammatical and typographical errors. Be sure to tell complete story with your abstract. The abstract will also serve as an announcement and should include the time, date, and location of your seminar.

Each student will give two 20-minute presentations. Your first one will be a practice seminar in front of the class. Class members (and I) will take notes on various aspects of your seminar and give you immediate feedback and constructive criticism. For the second one, we will invite the entire department. Your seminar should cover several (3-4, or more) related papers in a given area. Tell a complete story about your chosen topic. You are encouraged to give seminar on your proposed topic. Explain concepts simply and clearly, and define all terms and acronyms. Be prepared to answer questions after your seminar. Do not "seed" questions in advance to your friends in the audience – I will consider this cheating. The seminar will be timed, and should be ± 3 minutes of the allotted 20 minutes.

Your final marks will be determined by several factors: the quality and content of your seminars, your improvement from the first to the second, your participation in the class as a whole, and your ability to meet scheduled deadlines. The total mark of 100 shall be divided between internal and external evaluations and it is 40 and 60 marks respectively

Proposal Seminar Format:

- Introduce yourself to the advisor and committee members (who should be in attendance).
- Give an introduction and background information on your topic. State the problem(s) that remain unanswered.
- Clearly state your objectives
- Present any data you have collected thus far.
- Describe what remains to be done, and what you expect to find.



A20CMS505	COMPUTERISED ACCOUNTING	L	T	P	C	Hrs
		0	0	4	2	60

Course Objective

- To make the students familiar with the operations of Computerised Accounting Software

Course Outcome

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

CO1 – Demonstrate their understanding of working with Accounting Software

CO2 – Prepare different kinds of reports from the Accounting Software

CO3 – Generate the Financial Statements using the Accounting Software

Exercises:

1. Getting started with an Accounting Software and Creation of Company
2. Configuring and Altering Features of Company
3. Chart of Accounts – Understanding of different Ledger Groups
4. Ledger Creation – Single Ledger – Multi Ledger – Display and Deletion
5. Understanding and Creating Inventory Masters
6. Creation of Stock Items and Godown
7. Preparation of Stock Reports
8. Recording Transactions – Voucher Creation (Different types of vouchers)
9. Accounts Receivables and Accounts Payables
10. MIS Reports
11. Generating Financial Statements – Balance Sheet, Profit and Loss Account, and Cash Flow Statement
12. Performing Analysis of Financial Statements using Accounting Ratios



A20CMT618	MANAGEMENT ACCOUNTING	L	T	P	C	Hrs
		4	1	0	5	75

Course Objectives

- To help the students be aware of the basic principles and techniques of management Accounting.
- To Apply the cash flow analysis of the company.
- To help learner to understand the application of various management accounting tools in decision making process.
- To Give an insight knowledge on Break Even Point analysis.
- To enable them to apply the management techniques in preparation of various statements and Budgets.

Course Outcomes

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

CO1 - Acquire knowledge in basic concepts in management accounting and its relation with other subjects.

CO2 - Prepare Cash flow statement of a company.

CO3 - To gain knowledge about marginal costing and BEP analysis.

CO4 - Analyse the standard costing and variance analysis.

CO5 - Prepare the budgets in various fields of business.

UNIT I INTRODUCTION

(15 Hrs)

Management Accounting – Nature and scope – Objectives – Functions – relationship between management accounting and financial accounting – Relationship between Management accounting and cost accounting.

UNIT II CASH FLOW ANALYSIS

(15 Hrs)

Cash flow analysis: Meaning – features – Usefulness and Limitations – Computation of cash from operations -Cash flow statement.AS-3.

UNIT III MARGINAL COSTING AND APPLICATIONS

(15 Hrs)

Marginal costing- Meaning- Definition- -features – assumptions -Characteristics- Managerial application of marginal costing – Break-even point- Contribution- P/V Ratio-Margin of safety – Cost – Volume profit analysis.

UNIT IV STANDARD COSTING AND VARIANCE ANALYSIS

(15 Hrs)

Standard Costing – Definition- Favourable variances-unfavourable -Analysis of variances-Material variances -Labour variances and overhead variances -Profit or margin method.

UNIT V BUDGETARY CONTROL

(15 Hrs)

Budget and Budgetary control – Definition –Meaning - objectives – characteristics of good budget - requisites for a successful budgetary control system- advantages and limitations of budgetary control. Types of budgets – Master budget -Preparation of cash budget – Cash budget – Sales budget – Purchase budget – Material budget – Flexible budget.

Text Books

1. Jain & Narang, Cost & Management Accounting, Kalyani Publishers,14th Edition, 2014.
2. S.N. Maheswari, Management Accounting, Vikas Publication ,1st Edition, 2006.
3. Dr. K.L.Gupta, Management Accounting, Sahitya bhawan Publication, 14th edition, 2021.



Reference Books

1. Dr. R.K. Sharma and Shasi. K. Gupta, Management Accounting, Kalyani Publishers 13th Revised edition, New Delhi 2014.
2. M.Y. Khan PK Jain, Management Accounting problems and cases, MH Publications 2015.
3. S.P. Iyengar, Cost & Management Accounting, Sultan Chand and Sons, 12th Edition, 2019.

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1. <https://www.dynamictutorialsandservices.org/2018/10/management-accounting-notes.html>
2. <https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005272153381522au-Marginal%20Costing-2.pdf>
3. <https://corporatefinanceinstitute.com/resources/knowledge/finance/cash-flow/>
4. <https://www.umeschandracollege.ac.in/pdf/study-material/accountancy/Budget-Budgetary-Control-Sem-IV.pdf>
5. <https://www.ihmnotes.in/assets/Docs/Sem-5/Financial%20Management/ch-5%20Cash%20Flow%20Analysis.pdf>



A20CMT619	INCOME TAX - II	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To effectively gain in depth knowledge on capital gains
- To Compute the assessment procedure of income from other sources
- To compute the deductions from gross total income.
- To help the students to understand the Taxable income
- To gain ability to solve simple concerning assessment, refunds and penalties

Course Outcomes

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

- CO1** - Acquire the complete knowledge on capital gains
CO2 - Analyze the Income from others sources
CO3 - Compute the assessment procedure for deductions from gross total income.
CO4 - Calculate the taxable income
CO5 - Compute the assessment, refunds and penalties.

UNIT Capital Gains (12 hrs)

Capital Gain - capital assets - types of capital assets - assets not included in capital assets - transfer of capital assets - Short term and Long term Capital Gains - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

UNIT II Income from other sources (18 hrs)

Income from other sources: Definition - computation - Grossing up - Deductions and other relevant provisions.

UNIT III Deductions (15 hrs)

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax

UNIT IV computation of taxable income (15 hrs)

Application of the rates of tax and the total income-rebates-Alternate minimum tax- tax payable/tax refundable – other deductions.

UNIT V Assessment, refunds and penalties (15 hrs)

Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) -Advance Payment of Tax – Refunds- Penalties .Practical case studies.

Text Books:

1. Gaur and Narang -Income Tax Law and Practice -Kalyani Publications – 2019.
2. Dr. M.C. Mehrotra – Income tax law and accounts – Sahithya Bhavan Publishers -2019.
3. Dr. Vinod K Singhania -Direct tax Law & Practice -Taxmann Publications -2019.

Reference Books:

1. B.B.Lal -Direct Taxes -Konark Publisher P (Ltd) – 2019.
2. Bhagwati Prasad – Direct Taxes Law and Practice -WishwaPrakashana Publications-2019.
3. Taxmann's-Income tax Act-66th edition-2021

Web References:

1. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
2. <https://cleartax.in/s/deductions-under-section24-income-from-house-property>



3. https://www.icsi.edu/media/webmodules/FINAL_TL&P.pdf
4. <https://taxguru.in/income-tax/notes-income-sources.html>
5. <http://www.jiwaji.edu/pdf/ecourse/management/INCOME%20FROM%20SALARIES2.pdf>



A20CMT620	ESSENTIALS OF FINANCIAL MANAGEMENT	L	T	P	C	Hrs
		4	0	0	4	60

Course Objectives

- To help the students be aware of the basic principles and techniques of financial management.
- To analyze and apply capital budgeting decisions.
- To help learner to understand the application of working capital in finance
- To provide a detailed understanding on long-term and short-term financing.
- To enable them to understand the dividend policy and computation.

Course Outcomes

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

- CO1** - Explain the nature of financial management and concept of time value of money.
CO2 - Prepare Capital Budgeting and Cost of Capital.
CO3 - Estimate Working Capital Needs of a business enterprise.
CO4 - Analyse the long-term and short-term financing needs and options.
CO5 - Develop an appropriate dividend policy and decision.

UNIT I NATURE OF FINANCIAL MANAGEMENT (10 Hrs)

Nature of financial management: introduction – scope of finance- Finance functions- Financial Managers role-Financial goal profit maximization vs wealth maximization. Time value of money- introduction- future value – present value. Simple Problems on Time Value of Money.

UNIT II CAPITAL BUDGETING DECISIONS (14 Hrs)

Capital budgeting decisions: Introduction- nature and features of capital budgeting decisions- investment evaluation criteria- net present value- profitability index - payback.
 The cost of capital: introduction – significance of the cost of capital. Determining weighted average cost of capital using book value and market value weights. Simple Problems.

UNIT III WORKING CAPITAL MANAGEMENT (12 Hrs)

Introduction- concepts of working capital- operating and cash conversion cycle- permanent and variable working capital-determinants of working capital – estimating working capital needs- Working Capital Financing. Simple Problems.

UNIT IV LONG-TERM AND SHORT-TERM FINANCING (12 Hrs)

Long term finance: shares, debentures and term loans – introduction-ordinary shares or equity – rights issue of equity shares – preference shares – debentures-term loans- working capital finance: introduction – trade credit- bank finance for working capital- commercial paper.

UNIT V DIVIDEND POLICY (12 Hrs)

Introduction – objectives of dividend policy- stability of dividends – forms of dividends-issues in dividend policy-dividend relevance: Walter’s model-Gordon’s model.

Text Books

1. S.K. Sharma & Rachan Sareen, “Fundamentals of Financial Management”, Sultan Chand, 3rd Edition, 2019.
2. S.N. Maheswari, “Financial Management”, Sultan Chand & Sons, 15th Edition, 2020.
3. V.R. Palanivel, “Financial Management”, S. Chand & Co Ltd., 12th Edition, 2019.



Reference Books

1. I.M. Pandey, "Financial Management", Pearson Education, 1st Edition, 2021.
2. Prasanna Chandra, "Financial Management", 7th Edition.
3. Khan & Jain, "Financial Management", 5th Edition.

Web References

1. <https://www.investopedia.com/terms/c/capitalbudgeting.asp>
2. <https://www.youtube.com/watch?v=ZOaGNDmKpzo>
3. <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e002%20Core%2018%20-%20Financial%20Management%20-%20VI%20Sem.pdf>
4. <https://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/FinancialManagement.pdf>
5. <https://www.youtube.com/watch?v=825TSuxTiQU>



A20CME610**CAPITAL MARKETS**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To gain knowledge on financial system
- To understand the concept of regulation of capital markets
- To explain about primary markets
- To know the importance of secondary markets
- To demonstrate the concepts of stock exchanges and securities

Course Outcomes

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

CO1 – Understand the financial system

CO2 – Explain the regulation of capital markets

CO3 – Gain knowledge on primary market

CO4 – Demonstrate on secondary markets

CO5 – Understand the concepts of stock exchanges and securities

UNIT I FINANCIAL SYSTEM**(12 Hrs)**

The Indian financial system- meaning and functions, Recent development in the Indian financial system, Capital Market- significance and functions of capital market, Meaning and importance - Instruments in capital market: equity shares, preference shares, debentures, bonds, Govt. securities, and new instruments, Recent developments in the Indian Capital market.

UNIT II REGULATION OF CAPITAL MARKETS**(12 Hrs)**

The Securities and Exchange Board of India (SEBI) - SEBI-Establishment, Objectives, Constitution, powers, functions and role of SEBI in regulating the primary and secondary markets - Investor protection, Industrial Securities Market, Financial Instruments in Industrial Securities market, Government Securities market.

UNIT III PRIMARY MARKET**(12 Hrs)**

Definition and functions - Functions and Methods of New Issues-Methods of floating new issue, IPO, FPO, Public issue - Right issue – bonus issue - Operators in the new issue market: Managers to the issue, Private placement, Book building, ESOP, Intermediaries in the new issue market, Registrars to the Issue, brokers to the issue, Bankers to the issue, Underwriters - Merchant bankers.

UNIT IV SECONDARY MARKET**(12 Hrs)**

Definition, Meaning, types and Functions, Members of the Stock Exchange, listing of securities, Classification of listed securities, Types of brokers and speculators - Bulls, bears, stags and lame duck. Stock exchanges in India –Origin- organization.

UNIT V STOCK EXCHANGES AND SECURITIES LISTING**(12 Hrs)**

Stock exchanges – definition - role and functions – stock exchanges in India- NSE, BSE, MCX, and major international stock Exchanges, Securities- Process - Trading mechanism – steps in buying and selling securities - Trading in dematerialized securities- Depository system – Depositories in India.

Text Books

1. S Gurusamy, "Capital Market", McGraw Hill Education, 2nd Edition, 2009.
2. N. Gopalsamy, "Capital Market", Laxmi Publications, 1st Edition, 2017.
3. Asheesh Pandey, "Capital Market and Financial System in India", Ingram short title, 1st Edition, 2014.



Reference Books

4. Deepak R. Raste Deepak R Raste., "Capital Market in India", Ingram short title, 1st Edition, 2011.
5. Dibin Sekharan, "Capital Market And Investment Management", Notion Press, 1st Edition, 2021.
6. Rajesh Chakrabarti, "Capital Markets in India", SAGE Response, 1st Edition, 2010.

Web References

1. <https://cma.org.sa/en/AboutCMA/CME/Documents/Part2SecuritiesOperations.pdf>
2. <https://www.icsi.edu/WebModules/Publications/CapitalMarketandSecuritesLaw.pdf>
3. <https://investor.sebi.gov.in/pdf/reference-material/beginners.pdf>
4. <http://www.jmpcollege.org/downloads/MODULE4.pdf>
5. https://vinodkothari.com/wp-content/uploads/2014/01/Notes-on-Indian-Financial-Markets-final-_np_.pdf



A20CME611**E-COMMERCE**

L	T	P	C	Hrs
4	0	0	4	60

Course Objectives

- To gain knowledge about E-Commerce, EDI and E-Commerce architecture
- To learn E-Commerce business models
- To make the students understand the concept of retailing and marketing-oriented E-Commerce
- To explain security and payment in E-Commerce
- To be familiar with the issues in E-Commerce

Course Outcomes

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

- CO1** – Understand the concepts of E-Commerce and EDI
CO2 – Work with E-Commerce business models
CO3 – Develop their skills in marketing-oriented E-Commerce
CO4 – Demonstrate their ability in payment in E-Commerce
CO5 – Understand the issues in E-Commerce

UNIT I INTRODUCTION TO E-COMMERCE (12 Hrs)

Defining E-Commerce: The scope of E-Commerce, Electronic Market and E-Tailing, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, E-Commerce- types of EC transactions, Architectural framework of Electronic Commerce, Web based E Commerce Architecture, Overview of developments in Information Technology.

UNIT II E-COMMERCE BUSINESS MODELS (12 Hrs)

E-commerce business models, Major business to commerce (B2C) and (B2B) business models and its strategies, Business models in emerging E-commerce areas, How the internet and the web change business: strategy, structure and process, The internet and the web: features, technology Background, Internet today.

UNIT III E-RETAILING (12 Hrs)

E-Retailing: Traditional retailing and e retailing, Benefits of e retailing, Key success factors, Models of e retailing, Features of e retailing. E-services: Categories of e-services, The Internet Audience and consumer, Internet Marketing and Marketing technologies, matchmaking services, E-entertainment.

UNIT IV SECURITY AND PAYMENT IN E COMMERCE (12 Hrs)

Security Threats in Computer Systems, Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Application of Firewalls, Proxy Server, E-commerce Payment system, electronic billing presentment and payment. Digital Signature, Digital Wallet, Digital Cash.

UNIT V ISSUES AND DEVELOPMENTS (12 Hrs)

Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections Intellectual Property Rights: Types of Intellectual Property protection, Governance.



Text Books

4. S.J.P.T. Joseph, "E-Commerce", PHI Learning Pvt. Ltd., 2nd Edition, 2019.
5. Henry Chan, Raymond Lee, Tharam Dillon, "E- Commerce: Fundamentals and Applications", Willey, 1st Edition, 2007.
6. Shruti Mathur, " E-Commerce ", Pinnacle Learning, 1st Edition, 2020.

Reference Books

1. Shivani Arora, "E-Commerce", Taxmann, 2nd Edition, 2017.
2. Khushali Katira, "E-Commerce", C.Jamnadas & Co., 2nd Edition, 2018.
3. Renu Gupta, "E-Commerce", Shree Mahavir Book Depot, 1st Edition, 2017.

Web References

1. https://www.iare.ac.in/sites/default/files/lecture_notes/IARE_E-Commerce_Lecture_Notes.pdf
2. [https://mrcet.com/pdf/Lab%20Manuals/IT/E-COMMERCE%20\(R17A1212\).pdf](https://mrcet.com/pdf/Lab%20Manuals/IT/E-COMMERCE%20(R17A1212).pdf)
3. <https://www.studocu.com/in/document/university-of-rajasthan/e-commerce/e-commerce-notes-pdf->
4. https://www.vssut.ac.in/lecture_notes/lecture1428551057.pdf
5. <https://www.smartzworld.com/notes/e-commerce-pdf-notes-lecture-notes>



A20CME612**GST LAW AND PRACTICE**

L	T	P	C	Hrs.
4	0	0	4	60

Course Objectives

- To acquaint the students with basic principles underlying the provisions of indirect tax laws and to develop a broad understanding of the tax laws and accepted tax practices.
- To understand the importance of indirect taxes (GST) in the Indian and global economy and its contribution to the economic development.
- To give an understanding on various aspect of indirect taxes (GST) like, Registration and Concept of Supply
- To understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.
- To make them to be a tax consultant in preparing the tax planning, tax management. Payment of tax and filing of tax returns.

Course Outcomes

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

CO1 – To understand the reasons behind the implementation of GST and its effect on all the sectors of Economy.

CO2 - To Know about importance of Indirect taxes and the journey of GST in India since the year 2004.

CO3 – To List out the accounts to be maintained as per GST laws and various returns to be filed to get the input tax credit.

CO4 – To Know about the application of GST in case of businesses which are service-oriented and rates for service businesses and their application mechanism.

CO5 – To Know about the Appeal mechanism of GST in Tribunal.

UNIT I INTRODUCTION TO GST**(12 Hrs)**

Introduction – Direct tax and Indirect tax – meaning - Stages of Evolution of Goods and Services Tax-Subsuming of taxes - constitutional background - Structure of GST – CGST, SGST, UTGST & IGST- Benefits of implementing GST-GSTN – Structure, features and functions-HSN Code – SAC code - GST council and its Structure -Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act.

UNIT II LEVY AND COLLECTION OF TAX**(12 Hrs)**

Levy and Collection of Tax - Rates of GST - Scope of Supply - Composite and Mixed Supplies and E-commerce under GST regime -Liability to pay tax - Reverse Charge Mechanism and composition scheme Time of Supply of Goods - Place of supply - Cascading Effect of Taxation - Input Tax Credit – Benefits of Input Tax Credit - Manner of claiming input tax credit in different situations -Input Service Distribution – Recovery of Credit- Reversal of credit- Input Service Distribution – Recovery of Credit - Reversal of credit- Cases in which input tax credit is not available- Unauthorized Collection of Tax- Tax Invoice – Credit Notes - Debit Notes, Bill of Supply, Electronic Cash Ledger - Credit Ledger- liability ledger.

UNIT III REGISTRATION AND PAYMENT OF TAX**(12 Hrs.)**

Registration – Persons Liable for Registration - Compulsory Registration - Deemed Registration- Procedure for Registration- GSTIN and its structure - Amendment of Registration – Cancellation of Registration - Revocation of cancellation - Returns – Furnishing Details of Supplies - Payment of Tax, Interest, Penalty - Tax Deduction at Source - Collection of Tax at Source- Refunds.

UNIT IV ASSESSMENT AND AUDIT**(12 Hrs)**

Assessment – meaning - Types of Assessment – Self Assessment – Provisional Assessment Scrutiny Assessment - Types of Assessment – Summary Assessment – Best Judgment Assessment – Assessment of Non-Filers – Assessment of Unregistered Persons. Audit- Search and Seizure - Inspection of Goods in Movement - Power of Authorities and Suppression of Facts – Liabilities - Provisional Attachment.

UNIT V APPEALS

(12 Hrs)

Appellate Authorities – Powers - Procedure for appeal - Appeals before Tribunal - Appeals by the Department (CGST/SGST) before the AA/Tribunal - Revision by Commissioner (CGST/SGST) -Appeal to High Court - Supreme Court - Offences and Penalties.

Text Books

1. Dr. H.C. Mehrotra and Prof. V.P. Agarwal, “Goods and Services Tax (G.S.T)”, Sahitya Bhawan Publications, 8th Edition, 2021.
2. CA Vivek Kr Agrawal “GST guide for Students: Making GST - Good & Simple Tax”, Independently Published, 2020.
3. Nikita Maheshwari, “GST Assessments and Audits”, Bharat Law House Pvt. Ltd., 2022.

Reference Books

1. Taxman, “Taxman’s GST Acts with Rules & Forms – Covering Amended, Updated & Annotated text of the GST Acts along with Relevant Rules & Reference to Relevant Forms, Notifications & Circulars”, Taxman publication, 2022
2. Sanjay Malhotra, Baljit Singh Khara, Anil Sharma & Anil Kumar Gupta, “Handbook on GST Audit by Tax Authorities”, Bloomsbury Professional India, 2nd edition, 2021.
3. Avadhesh Ojha & Satyadev Purohit, “GST Practice Oriented Queries with Replies”, Tax Publishers, 2021

Web References

1. <https://dor.gov.in/tax/concept-note-gst>
2. <https://www.drishtiiias.com/to-the-points/paper3/goods-and-services-tax-gst-1>
3. <https://idtc.icai.org/gst-topic-wise-study-material-list.html>
4. <https://www.wirc-icai.org/images/material/BASICS-GST.pdf>
5. <https://gstcouncil.gov.in/gst-council>



A20CMP621**COMPANY ANALYSIS REPORT**

L	T	P	C
1	0	4	3

Course Objective

- To develop professional skills through learning to use knowledge for the study and analysis of problems and selection of appropriate means to solve them.

Course Outcome

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

Analyse the problem-solving situations for new and significant areas of problems in business.

GUIDELINES:

1. The students have to select research areas systematically.
2. Understanding both the organizations and its function.
3. Understanding socio, economic and cultural realities and their impact on organization.
4. Administrative structure, Communication pattern, Leadership, Power Structure, Decision making and functions of personnel in business organization.

OUTCOME:

Internal evaluation by the concern training supervisor along with HOD shall be made during the beginning of semester. Metrics to be evaluated and its weightage are:

- a) Compliance of the procedure (permission seeking, informing in advance, weekly reporting and Industry Analysis report submission)
- b) Structure and neatness of neatness of Industry Analysis report submission.



A20CMP622**COMMERCE COLLOQUIUM**

L	T	P	C	Hrs
0	0	2	1	30

Course Description

The purpose of this seminar is to expose you to a number of different types of writing that you may encounter in your professional career. The class is an opportunity to write, review, rewrite and present your point of view both orally and in written form.

Each week in-class writing and peer review will provide the means by which you practice and refine your ability to communicate complex ideas clearly.

In addition, we will explore the following topics:

- Managing a communication crisis
- Presenting yourself
- Writing for Grants
- Translating technical information into everyday language

Collaborative Learning

A central component of this seminar will be the practice of giving and receiving comments on written and oral presentations. Giving and receiving constructive feedback can be a highly useful tool for learning to analyze and improve the quality of your writing and analysis. Your peers can provide a new perspective, valuable insights, and guidance for you as you work through your research question. Toward this end, you will be put into writing groups with one or two other individuals. All writing done for the class will be submitted to both to the instructor and all the writing group members.

Written Work

Written work must be typed, spell-checked, and neatly formatted. Please include your name, the course number, assignment number, and date at the top of the page or on a cover sheet. While an occasional typo or editing error may slip through, the presence of several mistakes indicates a lack of attention and will lower your grade. Specific formatting conventions are negotiable, based on standards in your field and appropriateness for your intended audience. **All work must be professional looking and designed for easy reading.**

Documenting Sources

Do not cut and paste material from web pages or other documents without making evident the source of the information. Using work that is not your own without attribution is a serious offense and subject to formal action by the Institute. Inadequately documented papers (including bibliography and footnotes or in-text citations) will not receive a passing grade.



A20CMS606	COMPUTERISED ACCOUNTING PROJECT	L	T	P	C	Hrs
		0	0	4	2	60

Course Objective

- To make the students familiar with the handling of Accounting Projects

Course Outcome

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

CO1 – Demonstrate their understanding of working in Accounting Projects

CO2 – Complete the Accounting Projects within the specified time frame

CO3 – Submit reports on the Accounting Projects

Exercises:

Case Studies on

- Creation of Stock Items and Godown
- Preparation of Stock Reports
- Vouching and Audit of vouchers
- Accounts Receivables and Accounts Payables
- MIS Reports
- Generating Financial Statements – Balance Sheet, Profit and Loss Account, and Cash Flow Statement
- Performing Analysis of Financial Statements using Accounting Ratios

