

RATHINAM COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS)

Rathinam Tech Zone, Eachanari, Coimbatore – 641021.

DEPARTMENT OF COMMERCE



Syllabus for

B. Com CORPORATE SECRETARYSHIP

2024 – 2025 Batch onwards

Vision and Mission of the Institution

Vision

To emerge as a world-renowned Institution that is integrated with industry to impart Knowledge, Skills, Research Culture and Values in youngsters who can accelerate the overall development of India

Mission

To provide quality education at affordable cost, build academic and research excellence, maintain eco-friendly and robust infrastructure, and to create a team of well qualified faculty who can build global competency and employability among the youth of India

Motto

Transform the youth into National Asset

Vision and Mission of the Department

Vision

To be recognized by the Stakeholders as a leader to provide a student - centred environment that promotes academic excellence, professional and personal growth, research culture, ethical and professional conduct and train competent and innovative globally suitable human youngsters.

Mission

To impart knowledge through tutoring, teaching, research and extension, and create quality and globally competitive in commerce professionals.

Motto

Industry – Ready Education

Program Educational Objectives (PEO)

PEO1:	Pursue a career as a globally competent and universally employable professional in core and related fields in diverse sectors who accelerates the overall development of India.
PEO2:	Pursue lifelong learning opportunities including graduate degrees to improve and expand domain specific and professional skills.
PEO3:	Advance personally and professionally by accepting professional and societal responsibilities, and pursuing leadership roles.

Mapping of Institute's Mission to PEO

Institute's Mission	PEO's
To provide quality education at affordable cost, build academic and research excellence maintain eco-friendly and robust infrastructure, and	PEO1, PEO2
To create a team of well qualified faculty who can build global competency and employability among the youth of India.	PEO2, PEO3

Mapping of Department Mission to PEO

Department Mission	PEO's
Imparting critical thinking	PEO 1, PEO 2
Enhancing research skills	PEO 1, PEO 2
Developing professionalism	PEO 2, PEO 3,
Viable technical knowledge and core competency	PEO 1. PEO 3

Program Outcomes (PO):

PO1	:	Demonstrate knowledge competency in core discipline
PO2	:	Apply the appropriate knowledge and suitable skills in solving the complex problems
PO3	:	Conduct investigations of complex problems through various scientific approaches
PO4	:	Design solutions for complex and open ended real-life or real-time problems
PO5	:	Use appropriate and advanced tools for wide range of practices with an understanding on its associated limitations
PO6	:	Work effectively and responsibly as a member or a leader in a team
PO7	:	Express complex concepts within the profession and with society at large
PO8	:	Understand the professional roles and responsibilities
PO9	:	Analyze social and environmental aspects of the professional practices
PO10	:	Practice higher moral and ethical standards during the discharge of professional duties
PO11	:	Incorporate finer finance and business practices in all professional engagements
PO12	:	Identify and address their professional development through lifelong learning

Program Specific Outcomes (PSO):

PSO1	:	To establish proficient comprehension of the general working of businesses and corporates.
PSO2	:	To make students capable in taking up extensive variety in areas of Secretarial, Legal, Finance, Accounts, Personnel and Managerial department.
PSO3	:	To integrate and familiarize the students with business terminology, techniques and ideas.
PSO 4	:	To mastery for the entry necessities of expert courses like ACS, CMA, CA.

Correlation between the PO/PSO and the PEOs

Program Outcomes		PEO 1	PEO 2	PEO 3
PO 1	:	3	1	3
PO 2	:	3	2	3
PO 3	:	1	2	3
PO 4	:	3	1	3
PO 5	:	3	3	2
PO 6	:	2	3	3
PO 7	:	2	3	1
PO 8	:	3	2	1
PO 9	:	2	2	3
PO 10	:	3	2	1
PO 11	:	2	1	1
PO 12	:	3	2	2
PSO 1	:	2	3	1
PSO 2	:	3	2	2
PSO 3	:	2	3	3
PSO 4	:	3	2	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

Components considered for Course Delivery is listed below:

- a. Class room Lecture
- b. Laboratory class and demo
- c. Assignments
- d. Mini Project
- e. Project
- f. Online Course
- g. External Participation
- h. Seminar
- i. Internship

Mapping of POs with Course Delivery:

Program Outcome	Course Delivery								
	a	b	c	d	e	f	g	h	i
PO1	3	3	1	1	2	1	3	3	1
PO2	3	3	2	3	3	1	1	2	3
PO3	3	3	1	3	1	1	1	2	3
PO4	2	3	2	3	3	1	1	3	1
PO5	3	2	1	3	1	3	3	3	3
PO6	2	3	1	3	3	1	2	3	3
PO7	2	3	1	3	1	1	2	3	3
PO8	2	2	1	2	3	3	2	3	3
PO9	1	1	2	3	3	3	2	3	3
PO10	2	1	2	3	2	2	2	2	2
PO11	1	1	2	2	2	3	3	3	3
PO12	1	2	3	2	2	2	3	3	3
PSO1	2	3	1	3	2	3	1	3	3
PSO2	3	2	2	3	3	2	2	3	2
PSO3	2	3	3	2	2	3	3	2	3
PSO4	3	2	2	1	3	2	2	1	2

3 – Strong correlation; 2-moderate correlation; 1-Less correlation; Blank-no correlation

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**B.COM CORPORATE SECRETARYSHIP DEGREE PROGRAMME****B. Com CS Curriculum Structure - Regulation - 2024****(For students admitted from 2024-2025 and onwards)**

S.No.	Sem	Part	Sub Type	Course Code	Course Name	Credit	Hours	INT	EXT	Total
1	1	1	L1		Language - I	3	5	50	50	100
2	1	2	L2		English - I	3	5	50	50	100
3	1	3	Core		Core Course – I Theory	4	5	50	50	100
4	1	3	Core		Core Course – II Theory / Practical	4	4	50	50	100
5	1	3	Allied		Allied-I	4	5	50	50	100
6	1	4	SEC		Skill Enhancement Courses – I Practical / Training	4	4	50	50	100
7	1	4	AEC		Ability Enhancement Course I Environmental Studies or Universal Human Values & Professional Ethics	2	2	50	0	50
						24	30	350	300	650
1	2	1	L1		Language - II	3	5	50	50	100
2	2	2	L2		English - II	3	5	50	50	100
3	2	3	Core		Core Course – III Theory	4	5	50	50	100
4	2	3	Core		Core Course – IV Theory / Practical	4	4	50	50	100
5	2	3	Elective		Elective - I Entrepreneurship Development	4	4	50	50	100
6	2	3	Allied		Allied-II	4	5	50	50	100
7	2	4	AEC		Ability Enhancement Course II Design Thinking	2	2	50	0	50
8	2	5	Ext		Extension Activity - I (NASA)	1	0	25	0	25
						25	30	375	300	675
1	3	1	L1		Language - III	3	4	50	50	100
2	3	2	L2		English - III	3	4	50	50	100
3	3	3	Core		Core Course – V Theory	4	6	50	50	100
4	3	3	Core		Core Course – VI Theory / Practical	4	4	50	50	100
5	3	3	Allied		Allied-III	4	5	50	50	100
6	3	4	SEC		Skill Enhancement Courses – II Practical /	4	5	50	50	100

					Training					
7	3	4	AEC		Ability Enhancement Course III Soft Skill-1	2	2	50	0	50
8	3	3	ITR		Internship / Industrial Training (Summer vacation at the end of II semester activity)	2	0	50	0	50
9	3	5	Ext		Extension Activity - II (NASA)	1	0	25	0	25
						27	30	425	300	725
1	4	1	L1		Language - IV	3	4	50	50	100
2	4	2	L2		English - IV	3	4	50	50	100
3	4	3	Core		Core Course - VII Theory	4	6	50	50	100
4	4	3	Core		Core Course - VIII Theory / Practical	4	4	50	50	100
5	4	3	Allied		Allied-IV	4	5	50	50	100
8	4	3	Elective		Elective - II	4	5	50	50	100
7	4	4	AEC		Ability Enhancement Course IV Soft Skill-2	2	2	50	0	50
8	4	5	Ext		Extension Activity - III (NASA)	1	0	25	0	25
						25	30	375	300	675
1	5	3	Core		Core Course - IX Theory	4	6	50	50	100
2	5	3	Core		Core Course - X Theory / Practical	4	6	50	50	100
3	5	3	Elective		Elective - III	4	6	50	50	100
	5	3	PRJ		Project	0	6	0	0	0
4	5	4	SEC		Skill Enhancement Courses - III Practical / Training	4	6	50	50	100
5	5	3	ITR		Internship / Industrial Training - (Summer vacation at the end of IV semester activity)	2	0	50	0	50
6	5	5	Ext		Extension Activity - IV (NASA)	1	0	25	0	25
						19	30	275	200	475
1	6	3	Core		Core Course - XI Theory	4	6	50	50	100
2	6	3	Core		Core Course - XII Theory / Practical	4	4	50	50	100
3	6	3	Elective		Elective - IV	4	6	50	50	100
4	6	3	PRJ		Core Project	8	8	100	100	200
5	6	4	SEC		Skill Enhancement Courses - IV Practical /	4	6	50	50	100

					Training					
						24	30	300	300	600
					Total credit	144	180	2100	1700	3800

Additional Credits										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50
2	3	6	VAC		Inter Department Course	2	2	50	0	50
3	4	6	IDC		VAC - Microsoft CoE Course	2	2	50	0	50
4	5	6	VAC		VAC - Microsoft CoE Course	2	2	50	0	50

Certificate on Minor Discipline										
S.No.	Sem	Part	Sub Type	Sub Code	Subject	Credit	Hours	INT	EXT	Total
1	2	6	MD		Course - I	5	2	0	100	100
2	3	6	MD		Course - II	5	2	0	100	100
3	4	6	MD		Course - III	5	2	0	100	100
4	5	6	MD		Course - IV	5	2	0	100	100

Core - Theory						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			Financial Accounting I	Commerce IV	Theory
2	II			Financial Accounting II	Commerce IV	Theory
3	III			Corporate Accounting I	Commerce IV	Theory
4	IV			Corporate Accounting II	Commerce IV	Theory
5	V			Cost Accounting	Commerce IV	Theory
6	VI			Management Accounting	Commerce IV	Theory

Core - Theory / Practical						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			Marketing Management	Commerce IV	Theory
2	II			Business Law	Commerce IV	Theory

3	III			Company Law and Secretarial Practice	Commerce IV	Theory
4	IV			Securities Law and Financial Markets	Commerce IV	Theory
5	V			Taxation	Commerce IV	Theory
6	VI			Industrial Law	Commerce IV	Theory

Allied						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Principles of Management	Mathematics	Theory
2				Business Communication	Commerce IV	Theory
3				Business Mathematics	Commerce IV	Theory
4				Business Statistics	Commerce IV	Theory
5				Managerial Economics	Commerce IV	Theory
6				Business Research Methodology	Commerce IV	Theory

Skill Enhancement Course						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1	I			MS Office	Commerce IV	Practical
2	III			Corporate Practices	Commerce IV	Practical
3	V			Tally With GST	Commerce IV	Practical
4	VI			Data Analysis using SPSS	Commerce IV	Practical

Elective						
S.No.	Sem	Pre-requisite	Sub Code	Course Name	"Offering Department"	"Type Theory / Practical"
1				Entrepreneurial Development Program	Commerce IV	Practical
2				Human Resource Management	Commerce IV	Practical
3				Digital Marketing	Commerce IV	Practical
4				Securities Marketing	Commerce IV	Practical
5				Entrepreneurship and		Practical

				Small Business Management	Commerce IV	
6				Corporate Restructuring	Commerce IV	Practical
7				Organizational Behaviour	Commerce IV	Practical
8				Corporate Administration	Commerce IV	Practical
9				Corporate Governance and Ethics	Commerce IV	Practical
10				Corporate Financial Management	Commerce IV	Practical

Parts	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Credits
Part I	3	3	3	3	-	-	12
Part II	3	3	3	3	-	-	12
Part III	12	12	15	12	19	20	90
Part IV	2	2	6	6	4	4	24
Part V	-	-	-	-	-	2	2
Total	20	20	27	24	23	26	140

Core - Theory

Semester 1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Core - Financial Accounting - I	4	4	-	-	Core Theory
Course Introduction						
Using standardized guidelines, the transactions are recorded, summarized, and presented in a financial report or financial statement such as an income statement or a balance sheet.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To develop and understand the nature and purpose of financial statements in Relationship to decision making.					
CO 2:	To develop the ability to use the fundamental accounting equation to analyze the effect of business transactions on an organization's accounting records and financial statements.					
CO 3:	To develop the ability to use a basic accounting system to create (record, classify, and summarize) the data needed to solve a variety of business problems.					
CO 4:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively communicate information to a variety of audiences.					
CO 5:	To develop the ability to use accounting information to solve a variety of business problems.					
Unit I:	Introduction					[12 Periods]
Meaning of Accounting - Definition of Accounting - Objectives - Functions of Accounting - Accounting Principles - Fundamentals of Book Keeping - Difference Between Book keeping vs Accounting - Concepts and Conventions.						
Unit II:	Double Entry					[12 Periods]
Journal - Ledger - Subsidiary Books: Purchase book - Sales book - Purchase Return book - Sales Return book - Bills Payable book - Bill Receivable book - Cash book: Simple cash book, Double column cash book, Three column cashbook, petty cash book.						
Unit III:	Final Accounts					[12 Periods]
Preparation of Trial Balance - Rectification of Errors - Preparation of Trading Account-Profit and Loss Account - Balance Sheet with Adjustment.						
Unit IV:	Bill of Exchange					[12 Periods]
Bill of Exchange - Accommodation bills - Average due date - Account current - Negotiable instruments.						
Unit V:	Bank Reconciliation statement					[12 Periods]
Bank Reconciliation statement- Receipts and Payments accounts - Income and Expenditure accounts - Opening and Closing balance sheet.						
Text Books:						
1. Financial Accounting, T.S. Reddy and Dr. A. Murthy, Margham Publications, 2021.						
Reference Books:						
1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers, 11 th Edition, 2023.						
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N. Tiwari, Taxmann publication, 11 th Edition, 2023.						
Note: Question paper will cover 20% theory and 80% Problems. Mapping of Course						
Web Resources:						
1. https://www.youtube.com/watch?v=Qy064xFEW64						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						
Course Outcome	Programme Outcomes					Programme Specific Outcome

	P01	P02	P03	P04	P05	P06	PO 7	P01	P02	P03	P04	P05	PS01	PSO 2	P01	P02
C01	1			1			C01	1			1			C01	1	
C02			1		2		C02			1		2		C02		
C03	1			2			C03	1			2			C03	1	
C04		1	2				C04		1	2				C04		1
C05	1		2		2		C05	1		2		2		C05	1	

Semester 2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting- II	4	4	-	-	Core Theory

Course Introduction

This course delves deeper into the complexities of financial accounting, expanding upon the concepts necessary for the accurate and ethical preparation, analysis, and reporting of financial statements.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Implement various methods of depreciation accounting in the books of accounts.
CO 2:	Evaluate the performance of the single entry and department with previous result.
CO 3:	Analyze the financial impact of royalty agreements on both licensors and licenses.
CO 4:	Evaluate about the branch and to Execute books of accounts relating to Hire purchase and instalment system.
CO 5:	Gain knowledge about partnership admission, retirement, death & insolvency.

Unit I:	Depreciation and its Methods	[12 Periods]
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Accounting for Depreciation –Need and significance of depreciation- Methods of depreciation- Straight line method- Written down value method -Annuity- Machine hour rate method - Reserves and Provision.

Unit II:	Single Entry system	[12 Periods]
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Single Entry – difference between single entry and double Entry-Distinction between balance sheet and statement of Affairs-Conversion method -Departmental accounts – Basis for allocation of expenses – Inter departmental transfers at cost or selling price.

Unit III:	Basic concept of Royalty	[12 Periods]
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Royalty Accounts- Introduction – Basic Accounting for Royalties – Royalty Agreements –Minimum rent and short workings – Reporting and Disclosure – Issues and Challenges.

Unit IV:	Branch Accounting and Hire purchase	[12 Periods]
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Branch Accounts - Dependent Branch – Independent Branch (Excluding foreign branches) – Hire purchase system - Hire purchase and instalment systems including Hire Purchasing Trading account- Goods on sale or Return.

Unit V:	Partnership Account	[12 Periods]
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Partnership Account – characteristics - Partnership Deed - Adjustment after closing the accounts - Admission of a partner - Retirement of a partner - Death of a partner - Dissolution of a partnership firm- Insolvency.

Text Books:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications, 2021

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers, Eleventh Edition, 2021.
2. Taxmann's Financial Accounting, Bhushan kumar Goyal, H.N. Tiwari, Taxmann publication, 11th Edition, 2023

Web Resources:

1. <https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM1.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

Semester 3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- I	4	4	-	-	Core Theory

Course Introduction

Corporate accounting constitutes a range of processes, systems, and principles that enable companies to accurately record, analyse, and interpret financial information. It involves not only the preparation of financial statements but also the implementation of controls, strategic planning, and resource allocation.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	Explaining about the basic provisions towards issue of shares in market.
CO 2:	Understanding the concepts of debenture and its accounting.
CO 3:	Analyze the companies final accounts and Managerial Remuneration.
CO 4:	Estimating methods of goodwill and shares.
CO 5:	Examine various procedures related to liquidation of companies.

Unit I:	Issue of shares	[12 Periods]
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Introduction – Types of Shares - Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares – Rights Issue - Underwriting.

Unit II:	Redemption	[12 Periods]
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Redemption on Preference Shares - Debentures - Issue - Redemption – Sinking Fund Method – Insurance Policy Method.

Unit III:	Final Accounts of Companies	[12 Periods]
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Final Accounts of Companies Provisions relating to preparation of final accounts - Calculation of Managerial Remuneration.

Unit IV:	Valuation of Goodwill and Shares	[12 Periods]
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Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares – Average Profit Method- Super Profit Method-Capitalization Method-Net Asset Method- Yield Method – Fair value Method.

Unit V:	Liquidation of Companies	[12 Periods]
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Liquidation of Companies – Modes of Winding up - Statement of Affairs -Deficiency account or Surplus Account.

Text Books:

1. Corporate Accounting, T.S. Reddy and Dr. Murthy, Margham Publication, 10th Edition, 2022.

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers, 11th Edition, 2021.
2. Corporate Accounts, Gupta. R.L and Radhaswamy. M, Sultan Chand and Sons Publications, 2023.

Web Resources:

1. <https://www.gacwrmd.in/learning/Commerce/Corporate%20Accounting1.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PS01	PS02	PS03
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3
CO5	2	2	1		1	3	3	1		1	1		1		3

Semester 4

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting- II	4	4	-	-	Core Theory

Course Introduction

This paper describes the characteristics of the accounting environment and corporate financial reporting requirements and details advanced financial accounting issues related to holding companies, banking, commercial insurance and Corporate Accounting Standards (IFRS).

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
	On completion of this course, students will
CO 1:	To understand the principles of Mergers and Amalgamation, Absorption and Internal Reconstruction.
CO 2:	To know the operation of Holding Companies and solve the accounting problems.
CO 3:	To Analysis the Banking Company Accounts (new formats).
CO 4:	To understand the basic Principles of Company Insurance.
CO 5:	To know the Human Resource Accounting and the Standards of IFRS.

Unit I:	Introduction to Amalgamation	[12 Periods]
Amalgamation – Meaning and definition - Types of amalgamation: Nature of Merger, Nature of Purchase - Methods of accounting for amalgamation - absorption - internal and External reconstruction.		

Unit II:	Holding Company	[12 Periods]
Holding Company - Meaning – Minority Interest - Preparation of Consolidated Final Statement of Accounts – Contingent liability – Unrealized profit – Revaluation account – Bonus issues and payment of dividend.		

Unit III:		[12 Periods]
Accounts of Banking Companies – Meaning, Legal Requirements for Preparation of Profit and Loss Account. Guidelines for profit and loss account - Balance sheet format as per form A (New Format).		

Unit IV:		[12 Periods]
Insurance Company accounts – general insurance and life insurance – under IRDA 2000 act (New format): Guidelines for Revenue account- profit and loss account -Balance sheet.		

Unit V:		[12 Periods]
Accounting standards of Joint stock companies– Human Resource Accounting: Meaning, Concept, Features and Objective – types of human resource accounting – Meaning and Definition of IFRS.		

Text Books:

1. Corporate Accounting, T.S. Reddy and Dr. Murthy, Margham Publication, 10th Edition, 2022.

Reference Books:

1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers, 11th Edition, 2021.
2. Corporate Accounts, Gupta. R.L and Radhaswamy. M, Sultan Chand and Sons Publications, 2023.

Web Resources:

1. <https://commercelecturer.wordpress.com/2020/06/07/s3-b-com-corporate-accounting-syllabus/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2		1	1	1	1	2	3		3	2	3	2	3
CO2	1		1		2	3	1	1		2	1		1		
CO3	2	2		2	3	3		1	2	1	2	2	2	2	2
CO4	1	3		1	1		1	2		3	3	2	3	2	3

C05	2	2	1		1	3	3	1		1	1		1		3
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Semester 5

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Cost Accounting	4	4	-	-	Core Theory

Course Introduction

This course aims the students to acquire knowledge and develop skills on Cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labour and factory overheads.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	To understand fundamental concepts of Cost Accounting for Cost Elements & cost sheet.
CO 2:	To create Costing reports including methods of issue and pricing methods.
CO 3:	To evaluate the different wages & incentives and Labour Turnover.
CO 4:	To interpret variable and fixed cost variances and computation of machine hour rate.
CO 5:	To apply Cost Accounting methods to optimize the use of people, resources and materials.

Unit I:		[12 Periods]
Definition - Nature and Scope - Cost Accounting Vs Financial Accounting - Cost Accounting Vs Management Accounting - Classification of Costs - Cost sheet: Prime cost, Work cost, Cost of Production, COGS.		
Unit II:		[12 Periods]
Material Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials- EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO- HIFO -Simple and Weighted Average Method.		
Unit III:		[12 Periods]
Direct Labour and Indirect Labour - Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments- Rowan Plan- Halsay plan - Labour Turnover - Meaning, Causes and Measurement.		
Unit IV:		[12 Periods]
Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorption of Overheads - Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate.		
Unit V:		[12 Periods]
Methods of Costing- Unit Costing - Job Costing - Process Costing (Normal and abnormal loss and gain only) - Operating Costing.		

Text Books:

1. Cost Accounting, S. P. Jain and K. L. Narang, 1st Edition, 2016.

Reference Books:

1. Practical Costing, Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N, Sultan Chand & Sons Publications, 21st Edition, 2015.
2. Cost Accounting, T. S. Reddy and Y. Hariprasad Reddy, Margam Publications, 4th Edition, 2012.

Web Resources:

1. https://ddceutkal.ac.in/Downloads/UG_SLM/Commerce/Cost_Accounting.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	1	1	3	3	1	2	3	3	2	2	3	3
CO2	3	2	3	2	3	1	3	1	1	3	2	2	1	3	2

C03	3	3	2	1	3	3	3	2	1	2	2	3	2	3	3
C04	3	1	2	3	2	3	1	1	3	3	3	2	3	3	1
C05	3	3	3	2	1	2	2	1	2	3	1	2	2	3	3

Semester 6

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Management Accounting	4	4	-	-	Core Theory

Course Introduction

Management accounting is a vital tool for managers to make decisions that benefit the organization. It involves creating statements, reports, and documents to track how well the business is performing.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Provide the fundamental knowledge and techniques in Management Accounting.
CO 2:	Analyse the financial statements using ratio analysis.
CO 3:	Determine the working capital of the business.
CO 4:	Justify decision making using marginal costing.
CO 5:	Formulate budget and exercising budgetary control.

Unit I: Nature of Management Accounting [12 Periods]

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting – Tools and Techniques of Financial Statement Analysis- Comparative and Common size statements - Trend Analysis.

Unit II: Financial Analysis [12 Periods]

Ratio Analysis Definition - Significance and Limitations –Classification of Ratios: Profitability- Turnover – Liquidity- Solvency ratios. – Computation of Ratios from Financial Statements.

Unit III: Ratio Analysis [12 Periods]

Working Capital-working capital requirements in Computation-Fund flow analysis and Cash Flow Analysis.

Unit IV: Fun Flow & Cash Flow [12 Periods]

Marginal Costing and Break-Even Analysis-Margin of safety – P/V ratio- Managerial Applications of marginal Costing-Significance and Limitations of Marginal Costing.

Unit V: Budgeting and Budgetary Control [12 Periods]

Budgeting and Budgetary control – Definition-Importance-Essential- Classification of Budgets: Master Budget-Preparation of cash Budget-Sales Budget-Purchase budget-material budget-flexible budget – Zero budget.

Text Books:

1. Management Accounting, Dr.S. N Maheshwari, Sulthan Chand and Sons Publications, 6th Edition, 2004.

Reference Books:

1. Cost and Management Accounting, S.P. Jain and K.L. Narang, Kalyan Publisers, New Delhi, 25th Edition, 2006.
2. Accounting and Management, S.K. Batacharya, Vikas Publising House, 3rd Edition, 2021

Web Resources:

1. <https://mu.ac.in/wp-content/uploads/2022/10/Cost-and-Management-Accounting.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	3	3	3	3	3	3	3	1	3	2		1	3	3
CO2	3	3	2	3	1	3	2	3	2			2		3	3
CO3	3	3	3		3		3	3		1				3	3

C04	3	3			1	3	3		3		3	3	2	3	3
C05	3	2	2	1	3		3		3	1	2		1	3	2

Core - Theory / Practical

Semester 1

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Marketing Management	4	4	-	-	Core Theory
Course Introduction						
Marketing management is a critical function within organizations that involves planning, implementing, and controlling marketing activities to achieve organizational objectives. It encompasses the process of identifying, anticipating, and satisfying customer needs and wants through the creation, communication, delivery, and exchange of value.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understanding Marketing Fundamentals					
CO 2:	Develop a better appreciation and understanding of the role of marketing in a business organisation specifically, and in our society at large.					
CO 3:	Provide opportunities to analyse marketing activities within the firm					
CO 4:	Apply marketing concepts and theories to realistic marketing situations					
CO 5:	Getting knowledge about Marketing and Government					
Unit I:	Introduction					[12 Periods]
Marketing – Definition of market and marketing – Importance of Marketing-Modern Marketing Concept – Global Marketing – E- Marketing – Telemarketing – Marketing ethics – Career opportunities in Marketing.						
Unit II:	Marketing functions					[12 Periods]
Marketing functions – Buying – Selling – Transportation – Storage – Financing – Risk bearing – Standardization – market information.						
Unit III:	Consumer Behaviour					[12 Periods]
Consumer Behaviour – Meaning – Need for Studying Consumer behaviour – Factor Influencing consumer behaviour – Market Segmentation – Customer Relations Marketing						
Unit IV:	Product					[12 Periods]
Marketing Mix – Product Mix – Meaning of Product- Product Life Cycle – Branding – Labelling – Price Mix – Importance-Pricing Objective – Pricing Strategies – Personal selling and sales Promotion – Place Mix – Importance of Channels of distribution- functions of Middlemen – Importance of retailing in today's context						
Unit V:	Production					[12 Periods]
Marketing and Government – Bureau of Indian Standards – Agmark Consumerism – Consumer Producing – Rights of Consumers –Green Marketing- Forward Trading in Commodities.						
Text Books:						
1. Marketing Management , G. Shainesh Philip Kotler, Kevin Lane Keller, Alexander Chernev, Jagdish N. Sheth, Pearson Publication, 16 th Edition, April 2022.						
Reference Books:						
1. Marketing Management , M p Rekha, V Vibha, K Sree Lakshmi , Vision Book House Publication , 1 st Edition , 2022.						
Web Resources:						

1. <https://www.scribd.com/document/81910703/Marketing-Management-Full-Notes-Mba>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes											Programme Specific Outcome			
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
C01	3			3			3		2	3		2	3	2	3
C02		2			3		3	2			3		1	2	3
C03	2		3			1			1		2	1		3	1
C04		2		2	3		2			2	3		2	1	
C05	1			1		1			2	1		3	3		2

Semester 2

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Law	4	4	-	-	Core Theory
Course Introduction						
Business law is also known as commercial law or corporate law. Business law governs the rights, relationships, and behaviour of businesses and individuals engaged in commerce, merchandising trade, and sales.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the source and origin of business law.					
CO 2:	Know the offer and acceptance process in business.					
CO 3:	Learn the performance of contract					
CO 4:	Provide the conceptual understanding on sale of goods act.					
CO 5:	Gain knowledge of information technology act.					
Unit I:	Business Ethics					[12 Periods]
Business Law – Introduction – Meaning – Objectives – Sources – Origin – Ethics and Business Ethics - Ethical principles in Business - Concepts Values and Ethics – Ethical Corporate Behaviour – Social Responsibility of Business - Corporate Governance – Need, Principles and Scope – Elements of good corporate governance.						
Unit II:	Law Of Contract					[12 Periods]
Indian Contract Act, 1872 – Contract – Definition – Obligation – Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract - Essentials of contract - Agreements – Classification of contracts-Offer Legal rules as to offer and lapse of offer –Acceptance and rules as to acceptance Capacity of parties to create contract- Wagering agreements - Stranger to a Contract and exceptions.						
Unit III:	Consideration In Law					[12 Periods]
Consideration - Legal rules as to Consideration – ContractwithoutConsideration-ConsentCoercion-Undueinfluence–Misrepresentation- Fraud-Mistake of law and Mistake of act. Agreement opposed to public policy - Agreements in Restraint of trade - Exceptions – Discharge of contract - Breach of contract – Remedies for breach of contract.						
Unit IV:	Contract Of Sale					[12 Periods]
Formation of contract of sale –Sale and agreement to sell– Hire-purchase agreement Subject matter of contract of sale- Effect of destruction of goods - Documents of title to goods - Rules of Caveat - Emptor - Exceptions- Transfer of property - Goods sent on approval - FOB, CIF, FOR and Ex-ship contracts of sale -Sale by non - owners - Right of resale – Right of stoppage in transit –Unpaid Vendor's rights.						
Unit V:	Contract Of Agency					[12 Periods]
Creation of agency- Classification of agents - Relations of principal and agent - Delegation of Authority-Relation of principal with third Parties-Personal liability of Agent-Termination of Agency.						
Text Books:						
1. Business Law, N.D. Kapoor, Sultan Chand & Sons, Pearson Publication, New Delhi, January 2019.						
Reference Books:						
1. Business Law, V. Balachandran & Thothadri, Vijay Nicole Imprints Pvt Ltd, Chennai – 91, 2 nd edition. 2. Business Law, – M.C. Kuchhal, Kuchhal Vivek, Publishing house pvt. Ltd, Ravindra mansion, Ram nagar, ND, 7 th revised edition, 2018.						
Web Resources:						
1. https://www.britannica.com/money/business-law						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO1	PSO2	PSO3
C01	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
C02		3	1	3	3		1	3		3	1	1	3	1	1
C03	3	3			3	3		1	3	3	3	3	3	3	3
C04		3	3	3	3	3	3	1		3	3	1	3	3	1
C05	3	3		1	1	1	1		3	3	3		3	3	

Semester 3

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Company Law and Secretarial Practice	4	4	-	-	Core Theory
Course Introduction						
Company Law and Secretarial Practice is the subject used to understand the procedure for incorporation of a company, analysing the sources of raising capital and gain knowledge relating to role and importance of company secretary as key managerial personnel.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Enlighten the students on the Provisions governing the Company Law and Company Secretaries Act.					
CO 2:	Analyze the students aware on the recent amendments to Companies Act.					
CO 3:	Understanding the procedures for incorporation of company and duties of secretary in all the stages.					
CO 4:	Enhancing the knowledge of the students about the issue of prospectus of a company					
CO 5:	Demonstrate knowledge of Share Capital and Secretarial Duties.					
Unit I:	Company					[12 Periods]
Company – Definition – characteristics of a company – Advantages of Incorporation of a Company – Company Law Administration – Kinds of Companies.						
Unit II:	Secretary					[12 Periods]
Secretary – Definition, Qualification, appointment, legal position, Types of company secretaries, rights, liabilities and Powers – Company Secretaries (Regulation) Act 1980 – Practicing Company Secretary.						
Unit III:	Incorporation					[12 Periods]
Incorporation –Memorandum of Association – Contents – Alteration of Memorandum of Association – Doctrine of Ultra Virus – Articles of Association – contents – Alteration of articles of Association – Doctrine of Indoor Management. Duties of company secretary in promotion stage.						
Unit IV:	Prospectus					[12 Periods]
Prospectus – Contents of Prospectus – Statement in lieu of prospectus – misstatement in Prospectus and its consequences – Commencement of Business – duties of company secretary regarding prospectus						
Unit V:	Share Capital					[12 Periods]
Share Capital – Meaning – Kinds – alteration of capital – Allotment of Share – Buyback of Shares of the same company – secretarial duties relating to issue and allotment of shares.						
Text Books:						
1. Company Law and Secretarial practice, N.D. Kapoor, Sultan Chand & Sons, New Delhi, 1 Jan 2023						
Reference Books:						
1. Company Law and Secretarial practice, Dr. S. M. Shukla, CS. K. Jain, Sathys bhawan publications, Agra, 2023.						
2. Company Law and Secretarial practice, PMS Abdul Gaffor, S. Thothadri, Vijay Nkok Imprint Pvt Ltd, Ramnagar, Chennai, 2017.						
Web Resources:						
1. https://iac-cheyyar.com/images/pdf/ematerials/corporatesecretaryship/companylaw						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						
Course	Programme Outcomes				Programme Specific	

Outcome													Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO1	PSO2	PSO3
C01	3	3	1	1	3		3		1	3		3		3	
C02	3	3	1		3	1	3	1		3	1	3	1	3	1
C03	3	3	1	1	3		1	1	3	3		1		1	1
C04	3	3		1	3	1		1		3	1		1		1
C05	3	3	3		3	1	3	1	3	3	1	3	1	3	1

Semester 4

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Securities Law and Financial Markets	4	4	-	-	Core Theory
Course Introduction						
Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the basic knowledge of SEBI guidelines for new issue market and investor protection on it.					
CO 2:	Understanding the basic concepts of Securities contract and other regulatory framework.					
CO 3:	Demonstrate the functions of stock exchange, mechanics, types and also listing of securities, demat etc					
CO 4:	Apply basic principles to understanding various financial instruments.					
CO 5:	Explain and demonstrate the procedure followed by credit rating agencies & interpret the same.					
Unit I:	Financial Market					[12 Periods]
Financial Market- Capital Market –Money market –Participants and Instruments in Capital market & money market						
Unit II:	Securities Contract Act, 1956					[12 Periods]
Securities Contract (Regulation) Act, 1956-Object of the Act- Regulatory framework governing Indian Capital market- Role and Powers of SEBI- Recognition of stock exchange- Bye laws Membership in Stock exchange-Eligibility- Powers of Central Government						
Unit III:	New Issue Market					[12 Periods]
New issue market –Parties involved in the new issue market –Govt and Statutory agencies Collection centres- Placement of issue –Allotment of shares –Investors Protection in the Primary market – secondary market – role of intermediaries.						
Unit IV:	Mutual Fund					[12 Periods]
Mutual Fund – Meaning –Definitions –Types –Performance, Evaluation –SEBI Regulations on mutual fund- Mutual Fund present status						
Unit V:	Depositories Act, 1996					[12 Periods]
Depositories Act, 1996- Importance-definition –Depository Participants-Dematerialization – Opening of Demate- SEBI Regulation-Credit Rating – Concepts –Importance- Benefits in India –Rating process –Rating symbols						
Text Books:						
1. Securities law and capital markets, N. S. Zad, Divya Bajpai, ICSI Study Material, Taxmann Publications, 4 th Edition, 2023.						
Reference Books:						
1. Capital Markets and Securities Law, CS Amit Vohra, CS Rachit Dhingra, Bharat's Publication, 17 th Edition, 2023.						
2. Law of Securities, Dr. S. R. Myneni, Asia Law House Publication, 2 nd Edition, January 2019.						
Web Resources:						

1. <https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritesLaw>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PS01	PS02	PS03
C01	1	2		1	3	1	2	3	3		3	2		3	2
C02	3	2			3		1		1	3			3		
C03	3	1	1	1	2	2		3	3		2	3		2	3
C04	1		2			3		3	3	3			3		
C05	3	3	3	3	1				3		1			1	

Semester 5															
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type									
	Taxation	4	4	-	-	Core Theory									
Course Introduction															
Taxation provides various concepts of income tax and related terminologies and familiarize with calculation if income under different heads. It also helps gain knowledge on the process of set off and carry forward of losses while computing total income.															
Course Focus on: Skill Development / Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	Outline the various terminologies related to income tax.														
CO 2:	Understand the method of calculating and levying tax.														
CO 3:	Apply the various tax laws and available provisions in tax computations.														
CO 4:	Evaluate the set off and carry forward of losses while calculating personal income.														
CO 5:	Analyze self-assessment of income and tax computation.														
Unit I:	Income Tax Act					[12 Periods]									
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assesses –Scope of Income – Charge of Tax – Residential Status – Exempted Income.															
Unit II:	Heads of Income					[12 Periods]									
Heads of Income: Income from Salaries– Allowances – Perquisites –Retirement Benefits – Gratuity – Pension – Earned Leave Salary – Income from House Property – Annual Value of House Property – Computation Under Different Circumstances – Deduction from Annual Value– Income from House Property.															
Unit III:	Income from Other Sources					[12 Periods]									
Profit and Gains of Business or Profession – Income from Other Sources.															
Unit IV:	Capital Gains					[12 Periods]									
Capital Gains – Capital Assets – Transfers – Long term and short-term Capital Gains - Cost of acquisition – Cost of improvement – Exempted Capital Gains.															
Unit V:	Set off and carry forward of losses					[12 Periods]									
Set off and carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.															
Text Books:															
1. Industrial Relations and Labour Law, Dr. Parul Gupta, Taxmann Publications Pvt Ltd, 2 nd Edition, 2023															
Reference Books:															
1. Labou and Industrial Laws, S. N. Misra, Central Publications, 29 th Edition, 2019															
2. Elements of Industrial Law, N.D. Kapoor, Sultan Chan & Sons, 12 th revised Edition, January 2019.															
Web Resources:															
1. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
CO2		3	1	3	3		1	3		3	1	1	3	1	1

C03	3	3			3	3		1	3	3	3	3	3	3	3
C04		3	3	3	3	3	3	1		3	3	1	3	3	1
C05	3	3		1	1	1	1		3	3	3		3	3	

Semester 6															
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type									
	Industrial Law	4	4	-	-	Core Theory									
Course Introduction															
acquire knowledge on various rules and regulations prevalent in the present business scenario and gain insight on various legal Acts passed to protect the health, safety & welfare of the employees.															
Course Focus on: Skill Development / Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	Outline the Fundamental Aspects of Industrial Relations.														
CO 2:	Develop the greater understanding of IR concepts and its application in solving various issues in IR.														
CO 3:	Apply the IR and labour laws concepts in various industries in India.														
CO 4:	The concept of Labor Force in India and its classification under different criteria.														
CO 5:	Analyze The socio-economic back ground of Indian labour.														
Unit I:	Factories act, 1948					[12 Periods]									
Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.															
Unit II:	Industrial Disputes Act, 1947					[12 Periods]									
Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs.															
Unit III:	The Workmen Compensation Act, 1923					[12 Periods]									
Need for the Act – Scope & Coverage of the Act – Definitions – Employer’s liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases – Defences available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act.															
Unit IV:	Employees State Insurance Act, 1948					[12 Periods]									
Objects-definitions-ESI Corporation, functions- contribution and recovery- benefits- penalties for false claims.															
Unit V:	Employees Provident Fund and Miscellaneous Provision Act, 1952					[12 Periods]									
Objects- definition- provident fund schemes- contribution and recovery – penalties and offences															
Text Books:															
1. Industrial Relations and Labour Law, Dr. Parul Gupta, Taxmann Publications Pvt Ltd, 2 nd Edition, 2023															
Reference Books:															
1. Labou and Industrial Laws, S. N. Misra, Central Publications, 29 th Edition, 2019															
2. Elements of Industrial Law, N.D. Kapoor, Sultan Chan & Sons, 12 th revised Edition, January 2019.															
Web Resources:															
1. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	1	3	3	3	1	3	1	3	1	3	1	1	3	1	1
CO2		3	1	3	3		1	3		3	1	1	3	1	1
CO3	3	3			3	3		1	3	3	3	3	3	3	3
CO4		3	3	3	3	3	3	1		3	3	1	3	3	1

C05	3	3		1	1	1	1		3	3	3		3	3	
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Allied

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Management	4	4	-	0	Theory
Course Introduction						
To inculcate the students with the Knowledge and Understanding of the principles of management and to enable the students to gain valuable insight into the working of business. The course will review the evolution of management thoughts, functions, and practices through the focus on Indian experiences, approaches and cases.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Examine and explain the management evolution and how it will affect future managers.					
CO 2:	Estimate the conceptual framework of planning and decision-making in day today life.					
CO 3:	Explain the various managerial functions to achieve the goals and objectives of the organization.					
CO 4:	Analyze the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.					
CO 5:	Identify and explain the importance of the management process and identify some of the key skills required for the contemporary management practice.					
Unit I:	Overview of Management					[12 Periods]
Overview of Management: Definition –Nature and scope of management- Importance - skills of managers–Levels of Management-Functional areas of management- Evolution of Management thoughts: Contribution of F. W. Taylor, Henri Fayol, Elton Mayo, Peter F. Drucker ‘s -Management: a science or an art						
Unit II:	Planning					[12 Periods]
Planning: Definition -Nature and purpose – Planning process – Importance of planning – types of plan- Decision making - Definition –steps and process and various types of decisions.						
Unit III:	Organizing					[12 Periods]
Organizing: Definition -Types of organization – Organizational structure –Span of control – use of staff units and committees. Delegation: Delegation and Centralization. Centralization and Decentralization – Staffing: Definition- Sources of recruitment – Selection-Definition – process. Training-Definition-Types						
Unit IV:	Directing					[12 Periods]
Directing: Definition -Nature and purpose of Directing. - Principles – Motivation - Definition - Theories of Motivation (Maslow ‘s, McGregor, ERG Theory, Herzberg two factor theory)– Leadership: Definition-Styles – Communication: Definition - Importance of Communication – Methods of Communication – Types – Barriers.						
Unit V:	Controlling					[12 Periods]
Controlling: Meaning and importance of controlling–control process–Budgetary and non-Budgetary Control Techniques–Requisites of an effective control system Relationship between planning and controlling – Need for co-ordination.						
Text Books:						
1. Principles of Management, Nirmal Kumar, Atlantic Publishers & Distributors (P) Ltd, 1 st Edition, September 2023.						
Reference Books:						
1. Principles of Management, L. M. Prasad, Sultan Chan & Sons Publication, January 2021.						
2. Principles of Management, P. C Tripathi, P. N. Reddy, Ashish Bajpai, MC Graw Hill, 7 th Edition, 2021.						
Web Resources:						

1. <https://d3bxy9euw4e147.cloudfront.net/oscprodcms/media/documents/PrinciplesofManagement-OP.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	1			1		2		3	3	2	1	2	1		2
C02			1		2		3		3			1		2	
C03	1			2			3		3		3		1		2
C04		1	2			2	3		3	1		2		1	
C05	1		2		2			3			2	3	1		3

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type									
	Business Communication	4	4	-	-	Allied									
Course Introduction															
This Subject provides enough insights on the concept of Business Communication. It also helps independent business person to take various Skills in business communication.															
Course Focus on: Skill Development / Entrepreneurship / Employability / Research															
Course Outcomes	On completion of this course, students will														
CO 1:	To recognize the knowledge on concepts and Business Communication Principles.														
CO 2:	To describe and relate to the Dimensions of communication.														
CO 3:	To analyse the Barriers of Communication.														
CO 4:	To identify and recognize the Message writing resumes.														
CO 5:	Uses of Barriers to effective communication and sways of overcoming them.														
Unit I:	Introduction					[12 Periods]									
Communication-Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback															
Unit II:	Verbal Communication					[12 Periods]									
Dimensions of communication & Direction of communication, Means of communication – Verbal & Non-Verbal Communication, Effective Listening, Principles of Effective Communication.															
Unit III:	Non – Verbal Communication					[12 Periods]									
Non – Verbal Communication – Body language/Kinesics, Para language, sign language/ Visual and audio elements, Channels of communication – Formal, Informal/Grapevine, Barriers to Communication. Written Business Communication- Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.															
Unit IV:	Resume Writing					[12 Periods]									
Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing, spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.															
Unit V:	Barriers to Effective Communication					[12 Periods]									
Barriers to Effective Communication and ways to overcome them, listening: Importance of Listening, Types of Listening, Barriers to Listening and overcoming them, listening situations, Developing Listening Skills.															
Text Books:															
1. Business Communication, P. D. Chaturvedi, Chaturvedi Mukesh, Pearson Publication, 5 th Edition, June 2024.															
Reference Books:															
1. Business Communication, Contrt Land Li Bovee, John V. Hill, Roshan Lal Raina, Pearson Education Publication, 15 th Edition, June 2021.															
2. Business Communication, Dr. K.K Sinha, Dr. Ruchi Sehgal Mohindra, Taxmann Publications Pvt. Ltd, 15 th edition, May 2023.															
Web Resources:															
1. https://ug.its.edu.in/sites/default/files/Business%20Communication															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
CO1	3	2	2	1	3	1	2	3	2	1	1	3	2	2	3

C02	2	1	3	1	3	2	1	3	2	1	2	1	3	1	2
C03	3	2	2	2	1	1	2	2	1	2	2	1	2	3	3
C04	1	3	2	3	1	2	2	1	3	1	2	3	3	2	3
C05	3	1	2	1	2	3	3	2	1	3	2	3	1	1	2

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Mathematics	4	4	-	-	Theory

Course Introduction

This course enables the students to learn the Application of Mathematics with respect to business application.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able
CO 1:	To recall the fundamental concepts of profit and loss
CO 2:	To explain the suitability of interest in business situation
CO 3:	To understand the fundamental concepts of stock exchange and its related problems
CO 4:	To apply the concept of matrix in system of linear equation
CO 5:	To understand the concept of LPP and construct the solution by using the graphical method.

Unit I:	Profit and Loss	[12 Periods]
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Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

Unit II:	Interest	[12 Periods]
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Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Instalment (EMI) by reducing and flat interest system, problems.

Unit III:	Shares	[12 Periods]
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Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.

Unit IV:	Matrices and Determinants	[12 Periods]
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Definition of a Matrix, Types of Matrixes, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables' problems.

Unit V:	Linear Programming Problems	[12 Periods]
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Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

Text Books:

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari

Reference Books:

1. Problems in Operation Research - P. K. Gupta and Man Mohan
2. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)

Web Resources:

1. <https://youtu.be/KaLA1cWhQIA?si=q2knsjnVWWWhHXaxn>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3	PSO 4
CO1	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3	2
CO2	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2	3
CO3	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3	2
CO4	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3	3
CO5	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2	2

Semester																
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type										
	Allied - Business Statistics	4	4	-	-	Theory										
Course Introduction																
This course enables the students to learn the Statistical methods and their applications in various fields.																
Course Focus on: Skill Development / Entrepreneurship / Employability / Research																
Course Outcomes	On completion of this course, students will able															
CO 1:	To understand the fundamental concepts of statistical data and diagram															
CO 2:	To apply the statistical tools in a appropriate way															
CO 3:	To Analyze the different types of statistical survey															
CO 4:	To apply and interpret the results of Correlation and regression Analysis for forecasting.															
CO 5:	To interpret and communicate the results of a statistical analysis in the context of a business problem.															
Unit I:	Introduction to statistics and Measures of Central tendency					[12 Periods]										
Meaning and Definition of Statistics – Collection of data -- Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode –simple problems.																
Unit II:	Measures of Dispersion					[12 Periods]										
Measures of Dispersion – Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.																
Unit III:	Correlation					[12 Periods]										
Correlation –Meaning and Definition – Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation. Regression Analysis – Regression in two variables – Coefficient of Concurrent Deviation.																
Unit IV:	Time Series					[12 Periods]										
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average – Seasonal Variation – Method of Simple average.																
Unit V:	Index Numbers					[12 Periods]										
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. Interpolation: Binomial, Newton’s. Method.																
Text Books:																
1. Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers, Trichy-21(2015)																
2. Statistics by R.S.N. Pillai and V. Bagavathi																
3. Statistics- Theory, Methods & Application of D.C. Sancheti and V.K. Kapoor.																
Reference Books:																
1. Roger E. Kirk Statistics: An Introduction, Fifth Edition, Thomson-Wadsworth Publication.																
2. Mc Clave, Benson and Sincich, Statistics for Business and Economics, Eleventh Edition, Prentice Hall, Publication.																
Web Resources:																
1. https://ug.its.edu.in/sites/default/files/Business%20Statistics.pdf																
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:																
Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
CO1	2	3	2	1	3	1	2	1	1	1	3	2	3	3	3	2
CO2	3	3	1	1	3	1	2	1	1	1	3	2	3	3	2	3
CO3	3	3	2	2	1	1	3	3	2	3	3	2	3	2	3	2

C04	3	3	3	2	2	3	2	1	2	2	3	2	3	2	3	3
C05	2	3	3	3	3	1	3	3	2	3	3	2	3	3	2	2

C01	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3	2
C02	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2	3
C03	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3	2
C04	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3	3
C05	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Business Research Methodology	4	4	-	-	Allied

Course Introduction

To understand the research methods and reporting. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Examine the Research Design of various types of research.
CO 2:	Compare and contrast the different methods of data collection and its presentation
CO 3:	Complete the analysis of Correlation and Regression to arrive inferences.
CO 4:	Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis.
CO 5:	Analyse the research problems through systematic research methodology

Unit I:	Research Introduction	[12 Periods]
Research – Meaning and Significance – Objectives – Types – Research Process – Common problems encountered in research – Ethics in Research.		
Unit II:	Research Problems	[12 Periods]
Research Problems: Meaning – Selection and Formulation – Review of available literature – Techniques involved in defining a problem.		
Unit III:	Research Design	[12 Periods]
Research Design: Meaning and need for research design – Feature of a good design – Different research design.		
Unit IV:	Data Collection	[12 Periods]
Data Collection: Methods – Primary and Secondary Data – Observation – Interviews – Questionnaire – Constructing a Questionnaire.		
Unit V:	Sampling	[12 Periods]
Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample.		

Text Books:

1. Business Research Methodology, Dr. Kiran Patil, Dr. Mahima Singh, Dr. Rajasmita Panda, San International Scientific Publications, Kanyakumari, Tamil Nadu, January 2024.

Reference Books:

1. Research Methodology Methods and Techniques, CR. Kothari Gaurav Garg, New Age International Publications, 5th Edition, January 2023.
2. Business Research Process and Methods, Sergey K. Aityan, Springer Publication, Kindle Edition, January 2022.

Web Resources:

1. https://sde.uoc.ac.in/sites/default/files/sde_videos/V%20Sem.%20%20Business%20Research%20Methods.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
CO1	3	2	3		1	1	3	1	1	1	2	1	3		2

C02	3	1	1	1	2	3	1	3	3	2	2	3		1	3
C03	3	2	1		2	1	3	1	1	1	1	1		2	3
C04	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
C05	3	3	2		2	1	3	1	2	1	2	2			1

Skill Enhancement Course

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	MS Office	4	5	-	-	Allied
Course Introduction						
Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.					
CO 2:	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.					
CO 3:	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the					
CO 4:	internationally accepted Internet and Computing Core (IC3) standards.					
CO 5:	Relate real-life MS Word applications for professional or personal use.					
Unit I:	MS Word					[12 Periods]
<ol style="list-style-type: none"> 1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. 3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation 						
Unit II:	MS Excel					[12 Periods]
<ol style="list-style-type: none"> 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 						
Unit III:	MS Power point					[12 Periods]
<ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible, to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 						
Unit IV:	MS Access					[12 Periods]
<ol style="list-style-type: none"> 1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 						

2. Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Unit V: **MS Access** **[12 Periods]**

Create mailing labels for student database, which should include at least three tables, must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.

Text Books:

1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010.

Reference Books:

1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010

2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

Web Resources:

1. <https://www.rgydsm.org/admin/gpsdownload/1702861677MICROSOFT-OFFICE-BOOK.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3		2		3		1	1		2	2	1	3		2
C02		3	1	1	2		3	3	3	2	2	3	2	3	2
C03	1	3		2	2	3		2			3	3		2	2
C04	1	1	1		3	3		2	1	3	1	1	3	3	
C05	1	3		3	1	1			3	2		2	3	3	1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Practices	4	4	-	-	Practical
Course Introduction						
This paper aims to expose the students on the practical Applications of Business requirements. To enable the students to learn the concepts of Demand Draft, Cheques, Filing and ITRs.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Corporate Practices and its features, along with an introduction to Preparation of agenda, minutes, application of shares, letter for share allotment					
CO 2:	Filling up of account opening form for SB account in Nationalised Bank. This knowledge is crucial for Filling up pay slip deposits, KYC forms, ATM card facilities.					
CO 3:	Students learn how to manage Drawing and endorsing of bills of exchange, Promissory notes and loan application forms.					
CO 4:	Evaluate the preparation of demand draft, cheques.					
CO 5:	Explores the application for PAN, Filing of ITRs for individual.					
Unit I:	Agenda					[12 Periods]
1. Preparation of agenda. 2. Preparation of minutes of board meeting. 3. Preparation of minutes of general body meeting. 4. Preparation of application for shares. 5. Preparation of letter for share allotment.						
Unit II:	Account opening					[12 Periods]
1. Filling up of account opening form for SB account in Nationalised Bank. 2. Filling up of pay-in-slip for deposits. 3. Filling up of withdrawal challan. 4. Filling up of KYC form. 5. Filling up of form requesting ATM card facilities.						
Unit III:	Filling up of application form					[12 Periods]
1. Filling up of application form for requesting Demand Draft. 2. Preparation of Demand Draft. 3. Preparation of Cheques – drawing. 4. Preparation of Cheques – endorsing. 5. Preparation of Cheques – Crossing						
Unit IV:						[12 Periods]
1. Drawing and endorsing of bills of exchange. 2. Drawing and endorsing of promissory notes. 3. Loan Application form.						
Unit V:						[12 Periods]
1. Application for PAN. 2. Filing of ITRs for individuals ITR-1. 3. ITR-2. 4. ITR-3.						
Text Books:						
1)						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						
Course	Programme Outcomes					Programme Specific

Outcome													Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2		1	1	1	1	2	3	3	2	1	3	2	
C02	1		1		2	3	1	1		1	1	1	1		1
C03	2	2		2	3	3		1	2	1	2	1	2	2	
C04	1	3		1	1		1	2		2	2	2	3	2	
C05	2	2	1		1	3	3	1		2	2	1	1		1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Tally prime with ERP 9	4	4	-	-	Core Theory

Course Introduction

To Provide knowledge on company creation and preparation of charts using Tally Packages

Course Focus on: Skill Development/ Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Create company using various features of Tally.
CO 2:	Prepare Statement of Trading/Profit and loss Account and Balance Sheet
CO 3:	Prepare Inventory Report and Stock summary
CO 4:	Prepare Bank Reconciliation Statement.
CO 5:	Compute the GST for Business Transactions

Unit I:	Fundamentals and Chart of Accounts	[12 Periods]
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1. Create company in the name of –Rathinam & Co|| in tally prime with VAT options. Accounts with Inventory option. Financial accounting year 01.04.2024 on wards.
2. Create multiple ledgers under appropriate predefined groups with the opening balance as on 01.04.2024 in –Rathinam & Co

Name of Ledger	Account Groups	Amount
Equity Share Capital	Capital Account	26580000
General Reserve	Reserve and Surplus	2560000
Capital Reserve	Reserve and Surplus	598500
Loan from HDFC	Secured Loan	5000000
Ranbir Ltd Goswami Pvt Ltd	Sundry CreditorsSundry Creditors	254100 225000
Provision for doubtful debts	Provisions	15000
Outstanding Rent	Outstanding Expenses	16500
Outstanding Telephone bill	Outstanding Expenses	35000
Outstanding A M C	Outstanding Expenses	17514
Profit and Loss Account**	Primary	675420
Land & Building	Fixed Assets	5085410
Plant & Machinery	Fixed Assets	6085011
Furniture & Fixture	Fixed Assets	458700
Computer & Peripherals	Fixed Assets	1045210
Investment in Shares	Investments	2254500
Abir Pvt LtdSuraj Ltd	Sundry DebtorsSundry Debtors	250000 350000
Closing Stock*	Stock – in- Hand	2545800
Prepaid Insurance	Current Assets	45120
Loan to Employee	Loans and Advances (Assets)	158400

Cash**	Cash in Hand	185200
I C I C I Bank	Bank Accounts	17513683

*Do not create Closing Stock ledger as we are maintaining company as Accounts with Inventory

** Do not create these ledgers, alter the ledgers and put opening balance.

Unit II:	Inventory Accounting and cost centre	[12 Periods]
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3. Create Godown Entries for the Various Goods and Various Location of the country.

Item Description	Total quantity (No)	Main Location (No)	Chennai Location (No)	Rate per (No)	Cost price No (Rs)
TELEVISION					
<u>Onida</u>					
14 Inches	180	100	80	200	360000
21 inches	200	100	100	350	70000
<u>Toshiba</u>					
16 Inches	450	300	150	150	67500
21 Inches	300	200	100	600	180000
ELECTRONICS					
<u>LAPTOPS</u>					
Dell	200	180	20	500	35000
Acer	100	50	50	400	40000
Apple	400	200	200	250	90000
REFRIGERATORS					
<u>LG</u>					
14 Inches	400	200	200	150	24000
21 Inches	500	250	250	250	32000
<u>Samsung</u>					
14 inches	200	150	50	250	36000
21 Inches	300	150	150	300	40000

4. Create the following Cost categories:

Category Name	Allocate Revenue Items	Allocated Non Revenue .Items
Printing Media	Yes	No
Electronic Media	Yes	No
Car	Yes	No

Create the following Cost Centers:

Category	Name	Under
Electronic Media	Star Network	Primary
Electronic Media	Zee Network	Primary
Electronic Media	Star Plus	Star Network
Electronic Media	Star Sports	Star Network
Electronic Media	Zee Sports	Zee Network
Printing Media	Times of India	Primary
Car	WB-02-D-1526	Primary
Car	WB-03-C-2056	Primary

01-06-24 Rs 10,000 paid for Advertisement in Zee Sports by Cheque no 101204 of ICICI bank

01-06-24 Rs. 8500 paid for Advertisement in Times of India in cash

02-06-24 Rs. 5000 paid for Advertisement in Telegraph in cash

01-07-24 Rs. 3500 paid for Car expenses relating to Car No. WB-03-C-2056

01-07-24 Rs. 10000 paid for Advertisement in Star Plus in cash

02-07-24 Rs. 8750 paid for car expenses relating to Car No. WB-02-D-1526

Show the report [Display Statements of Accounts Cost centre Category summary]

Unit III:	Bank Reconciliation Statement	[12 Periods]
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5. Using the following vouchers prepare Bank Reconciliation Statement on 02-06-2023

Bank Statement for the period of 1-4-2023 to 2-6-2023						
Voucher Date	Particulars	Cheque No:	Clearing Date	Deposit	Withdrawal	Balance
1/4/2024	Opening Balance					Rs. 17,513,683.00
2/4/2024	Ranvir Ltd	101201	2/4/2023		Rs. 65,000.00	Rs. 17,448,683.00
2/4/2024	Clearing	156201	1/5/2023	Rs. 5,000.00		Rs. 17,453,683.00
1/5/2024	Clearing	658400	2/5/2023	Rs. 130,000.00		Rs. 17,583,683.00
2/5/2024	Cash Deposit		2/5/2023	Rs. 15,000.00		Rs. 17,598,683.00
2/5/2024	BSNL Telephone	101202	31/5/23		Rs. 35,000.00	Rs. 17,563,683.00
1/6/2024	Cash Withdrawal	101203	1/6/2023		Rs. 25,000.00	Rs. 17,538,683.00
1/6/2024	Clearing	157210	2/6/2023	Rs. 200,000.00		Rs. 17,738,683.00
1/6/2024	AD Agency	101204	2/6/2023		Rs. 10,000.00	Rs. 17,728,683.00

Unit IV:	TDS Deduction Entries	[12 Periods]
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6. Pass the following TDS Deduction Entries using Journal Mode with TDS Deduction (ALT+ S)

02-07-24

Pass the TDS Deduction entry for Asha Cooperative Society against Bill No: Asha/Rent/001.

02-07-24

Pass the TDS Deduction entry for MR. J. KAPOOR. against BL/COM/JK/005

02-07-24

Outstanding Amount of Wipro Ltd paid by cheque no: 101205 of ICICI Bank.

02-07-24

Outstanding balance of Rs. Mr. J. Kapoor cleared in cash

31-07-24

Outstanding amount of Asha Cooperative society paid by cheque no : 101206 of ICICI bank.

Unit V:**Ratio Analysis****[12 Periods]**

7. Given the following financial data for DEF Corporation, calculate the following ratios using Tally Prime:

1. Current Ratio
2. Quick Ratio
3. Gross Profit Margin
4. Net Profit Margin
5. Return on Assets (ROA)
6. Return on Equity (ROE)
7. Debt to Equity Ratio
8. Inventory Turnover

Financial Data

- Current Assets: ₹500,000
- Inventories: ₹100,000
- Current Liabilities: ₹200,000
- Total Assets: ₹1,000,000
- Total Equity: ₹600,000
- Total Debt: ₹400,000
- Revenue: ₹800,000
- Cost of Goods Sold (COGS): ₹560,000
- Net Income: ₹80,000
- Average Inventory: ₹90,000
- Average Accounts Receivable: ₹60,000
- EBIT (Earnings Before Interest and Taxes): ₹120,000
- Interest Expense: ₹20,000

Text Books:

1. Tally ERP 10 (Power of Simplicity) Shraddha Singh and Navneet Mehra, 2014

Reference Books:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial
2. <http://dgtalworld.com/tally/Tally%20ERP%209%20at%20a%20Glance.pdf>

Web Resources:

<https://help.tallysolutions.com/tally-prime/india-gst-composition/purchases-under-composition-gst-tally/>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes	Programme Specific Outcome
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	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	1	2	1	2	3	1	2	2	1	3	2	1	2	2	1
C02	2	3	3	2	1	1	2	1	2	3	3	1	1	1	2
C03	3	2	2	1	3	2	1	3	2	1	2	1	2	3	2
C04	1	1	2	2	1	3	2	1	1	2	1	2	1	2	1
C05	2	3	1	2	2	2	1	2	3	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Data Analysis Using SPSS	4	4	-	-	Core Theory

Course Introduction

This practical class becomes productive by acquiring a basic understanding of SPSS. It is designed to provide students with transferable skills, to understand the uses of SPSS, as a tool to summarize and aid in the interpretation of research findings.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	
CO 1:	Presenting data using relevant tables, graphical displays, and summary statistics.
CO 2:	Analysing data to compare significance of difference between two or more groups: parametric and nonparametric methods
CO 3:	Presenting data using SPSS generated graphs and summary statistics: descriptive statistics.
CO 4:	Analysing data when normality assumption for data does not hold, i.e., the data does not follow the normal distribution. The statistical methods to analyse such data are collectively known as Nonparametric methods or distribution free method: non-parametric tests.
CO 5:	Data creation, cleaning and managements.

Unit I: [12 Periods]

Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

2.0	4.5	4.3	2.5	2.5	2.5	3.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	7.2	6.3	6.5	6.3	6.3	7.0	4.0	3.4	5.0

Unit II: [12 Periods]

The following data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

Unit III: [12 Periods]

Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

Unit IV: [12 Periods]

The data given below represents the scores of 12 students in an examination. Find out the Minimum, Maximum and Standard Deviation? Explore the various marks.

Elective

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurial Development Program	4	4	-	-	Elective
Course Introduction						
To enable the students to know the effectiveness of the Manpower in Entrepreneurship and make the students to understand the concept of Entrepreneurship and their work in life.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand the concept of Entrepreneurial Development Programmes (EDPs)					
CO 2:	Explain the present status of EDPs in India					
CO 3:	Understand the role, relevance, and effectiveness of EDPs in the development of an entrepreneur.					
CO 4:	Describe the various phases of entrepreneurial development programmes.					
CO 5:	Highlight the challenges faced in the conduct of EDPs					
Unit I:	Entrepreneurship					[12 Periods]
Entrepreneurship - Entrepreneur: Meaning of entrepreneurship – Types of Entrepreneurships – Traits of entrepreneurship – Factors promoting entrepreneurship- Barriers to entrepreneurship- the entrepreneurial culture- Stages in entrepreneurial process – Women entrepreneurship and economic development- SHG.						
Unit II:	Business Ideas					[12 Periods]
Developing Successful Business Ideas - Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Encouraging focal point for ideas and creativity at a firm level-Protecting ideas from being lost or stolen – Patents and IPR.						
Unit III:	Identification and Evaluation					[12 Periods]
Opportunity Identification and Evaluation - Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, Technical analysis, Cost benefit analysis and network analysis- Project formulation – Assessment of project feasibility- Dealing with basic and initial problems of setting up of Enterprises						
Unit IV:	Business Planning Process					[12 Periods]
Business Planning Process - Meaning of business plan- Business plan process- Advantages of business planning- preparing a model project report for starting a new venture (Team-based project work).						
Unit V:	Funding					[12 Periods]
Funding - Sources of Finance- Venture capital- Venture capital process- Business angle investors - Commercial banks- Government Grants and Schemes - Crow funding						
Text Books:						
<ol style="list-style-type: none"> Gupta C B and Srinivasan NP, Entrepreneurial Development, Sultan Chand & Sons Arun Mittal & Gupta, S.L - Entrepreneurship Development, International Book House Pvt. Ltd, 2011, Mumbai. 						
Reference Books:						
<ol style="list-style-type: none"> Anil Kumar, S, Poornima, S, Abraham, K, Jayashree, K - Entrepreneurship Development, New age International (P) Ltd, 2012, Delhi Tulsian, P.C & Vishal Pandey, Business Organization and Management, Pearson Education India, 2002, Delhi. 						
Web Resources:						
<ol style="list-style-type: none"> http://inventors.about.com/od/entrepreneur/ 						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2	3		1	1	3	1	1	1	2	1	3		2
C02	3	1	1	1	2	3	1	3	3	2	2	3		1	3
C03	3	2	1		2	1	3	1	1	1	1	1		2	3
C04	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
C05	3	3	2		2	1	3	1	2	1	2	2			1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Digital Marketing	4	4	-	-	Elective
Course Introduction						
<p>This Subject provides enough insights on the importance of digital marketing. It also helps gain knowledge on digital marketing mix, various concepts in digital marketing, acquire knowledge on interactive marketing and legal issues related to digital marketing.</p>						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Identify and assess the impact of digital technology in transforming the business environment and also the customer journey.					
CO 2:	Understand how marketers think, conceptualize, test continuously to optimize their product search on digital platforms.					
CO 3:	Illustrate how the effectiveness of a digital marketing campaign can be measured.					
CO 4:	Demonstrate their skills in digital marketing tools such as SEO, social media, and blogging for engaging the digital generation					
CO 5:	Appreciate the need for regulatory framework for digital marketing in India.					
Unit I:	Introduction					[12 Periods]
Introduction- Concept, scope, and importance of digital marketing- Traditional marketing versus digital marketing- Challenges and opportunities for digital marketing- Digital penetration in the Indian market- Digital marketing landscape: an overview.						
Unit II:	Digital Marketing Management					[12 Periods]
Digital-marketing mix. Segmentation, Targeting, Differentiation- Positioning: Concept, levels, and strategies in a Digital Environment-Digital technology and customer relationship management- Digital consumers and their buying decision process.						
Unit III:	Digital Marketing Presence					[12 Periods]
Concept and role of Internet in marketing- Online marketing domains- The P.O.E.S-M framework- Website design and Domain name branding- Search engine optimization: stages, types of traffic, tactics- Online advertising: types, formats, requisites of a good online advertisement- Buying models- Online public relation management- Direct marketing: scope and growth- E-mail marketing: types and strategies.						
Unit IV:	Interactive Marketing					[12 Periods]
Interactive marketing: concept and options- Social media marketing: concept and tools- Online communities and social networks- Blogging: types and role- Video marketing: tools and techniques- Mobile marketing tools- PPC marketing- Payment options.						
Unit V:	Ethical and Legal Issues					[12 Periods]
Ethical issues and legal challenges in digital marketing- Regulatory framework for digital marketing in India.						
Text Books:						
1. Digital Marketing, Kavitha Kamath, Vibrant Publications, January 2023.						
Reference Books:						
1. Digital Marketing, Seema Gupta, MC Graw Hill, Standard Edition, August 2022.						
2. Digital Marketing, Dr. Satinder Kumar, Dr. Supreet Kaur, Taxmann Publication Pvt Ltd, 2023 rd Edition, June 2023.						
Web Resources:						
1. https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-						

[marketing.pdf](#)**Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:**

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO12	PS01	PS02	PS03
C01		2		1	1		1		1	1	3		3		2
C02	3		1	1	3		3	3	3	3	1	3	2	3	1
C03		2	1	3	1	3		2		3	3	2	2		2
C04	1	1	1	3	3			2	1	1	3	1	3	3	
C05		1	1	1	3	1	1		2		3	2	3	1	1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Services Marketing	4	4	-	-	Elective

Course Introduction

To develop an understanding of the particular challenges, opportunities and strategies which are encountered by different types of service business

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will able
CO 1:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
CO 2:	Demonstrate knowledge of segmentation and approach to target market.
CO 3:	Develop strategies and positioning product/services in the market.
CO 4:	Specify and analyze the consumers" expectation in services
CO 5:	To acquire knowledge on emerging trends in service marketing.

Unit I:	Nature And Scope of Services	[12 Periods]
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Introduction- Meaning of services, - 7Ps of service marketing- 4 I"s characteristics of services- Difference between services and tangible products- Service sector - Classification of services- Growth of service sectors and service industries

Unit II:	Segmenting and targetting of services	[12 Periods]
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Introduction- Need for segmentation of services- Bases of segmentation of services - Segmentation strategies in service marketing- Need for targeting- Approaches to Target Marketing.

Unit III:	Positioning Of Services	[12 Periods]
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Positioning of services- Positioning strategies for services- Positioning Through Product/Service Delivery Strategies- Positioning through Pricing Strategies- Positioning through Distribution Strategies- Positioning through Sales Promotion and Advertising, Service- Differentiation Strategies.

Unit IV:	Consumer Experience in Services Marketing	[12 Periods]
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Introduction, Customer Expectations in Services- Service Costs Experienced by Consumer- The Role of customer in Service Delivery- Conflict Handling in Services- Customer Responses in Services, - Concept of Customer Delight.

Unit V:	Emerging Issues in Services Marketing	[12 Periods]
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Introduction- Service Marketing in e-Commerce - e-Marketing, and Telemarketing Services- Service Marketing Research for Global Markets – Rural Markets- Innovations in Services Marketing, Ethical Aspects in Service Marketing

Text Books:

1. Services Marketing Essentials, Rajesh Srinivasan, Zebra Learn, Vibrant Publishers, Mumbai, 1st Edition, October 2023.

Reference Books:

1. Services Marketing, Jochen Wirtz, Christopher Lovelock, World Scientific Publication, 9th Edition, January 2023.

2. Services Marketing, Dr. Manita Matharm, Dr. Manish Joshi, Dr. P. Jagadesan, Redshine Publication Pvt Ltd, January 2022.

Web Resources:

1. <https://www.drnishikantjha.com/booksCollection/Service%20Sector%20Marketing%20TYBMS%202016-17.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes	Programme Specific Outcome

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3	PSO 4
C01	2	3	2	2	3	2	2	2	2	2	3	2	3	3	3	2
C02	3	3	1	1	3	2	2	2	2	2	3	2	3	3	2	3
C03	3	3	2	2	1	2	3	3	2	3	3	2	3	2	3	2
C04	3	3	3	2	2	3	2	2	2	2	3	2	3	2	3	3
C05	2	3	3	3	3	2	3	3	2	3	3	2	3	3	2	2

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Organizational Behaviour	4	4	-	-	Elective
Course Introduction						
<p>Financial institutions are organizations like banks, credit unions, and investment companies that help people manage and grow their money. Financial markets are places where people can buy and sell things like stocks, bonds, and commodities, to make investments and trade with each other.</p>						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Analyse the Financial System, Banking and Non-Banking Institutions, Securities Markets and also the key terminology of Financial Market for employment opportunity.					
CO 2:	Apply various types of financial services provided by Financial Institutions for investment advisor's perspective to the various kinds of investors, which will help in enhancing the skill in the area of finance for employment and entrepreneurship.					
CO 3:	Analyse and frame out the profitability alternatives to mobilize funds from capital market and money market for client and company helping in enhancement of critical thinking and analysis skills.					
CO 4:	Will be able to analyse the Financial System, Banking and Non-Banking Institutions, Securities.					
CO 5:	Analyse the key terminology of Financial Market for employment opportunity.					
Unit I:	Introduction to organization				[12 Periods]	
Introduction to organization, organization and managers, manager' roles and skills, behaviour at work, introduction to organization behaviour, major behavioural science disciplines contributing to OB, challenges and opportunities managers have in applying OB concepts, OB model (including motivation models) and levels of OB model.						
Unit II:	individual behaviour				[12 Periods]	
Introduction to individual behaviour, values, attitudes, job satisfaction, personality, perception and individual decision making, learning, motivation at work, managing emotions and stress (Meaning-Definition Stress and job performance relationship Approaches to stress management (Coping with stress).						
Unit III:	Interpersonal Behaviour				[12 Periods]	
Interpersonal Behaviour, Johari Window, Transactional Analysis – ego states, types of transactions, life positions, applications of T.A., managerial interpersonal styles.						
Unit IV:	Group behaviour				[12 Periods]	
Introduction to group behaviour, foundations of group behaviour, concept of group and group dynamics, types of groups, formal and informal groups, theories of group formation, group norms, group cohesiveness, group decision making, inter group behaviour, concept of team vs. group, types of teams, building and managing effective teams, leadership theories and styles, power and politics, conflict and negotiation.						

Unit V:	Foundations of organization												[12 Periods]		
Foundations of organization structure, organization design, organization culture, organization change, managing across cultures, human resource management policies and practices, diversity at work.															
Text Books:															
1. Organizational Behaviour, LM Prasat, Akash, Sultan Chan and Sons Publications, January 2023.															
Reference Books:															
1. Organizational Behaviour, Timothy A, Jndge Neharika Vohra Stephen, R. Robbins, Pearson Publication, 18 th Edition, 2023.															
2. Esentials of Organization Behaviour, P. S. James, Pearson Publication, 15 th Edition, August 2023.															
Web Resources:															
1. https://mdu.ac.in/UpFiles/UpPdfFiles/2021/jul/4_07-01-2021_12-32-15_Organizational%20Behaviour															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
C01	1		2		1	2	2	1	1	1	3	2	2	2	3
C02	1	2	3	2	2	3	1	1	1		1	1	1	1	1
C03			1	1	1	1	2	1	2	3		1	1	1	3
C04		1		1	1	3	2	2	2		1	1	2	2	1
C05	1		1	1	2	1	2	1	3	1		3	2	3	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Financial Management	4	4	-	-	Elective

Course Introduction

Corporate Financial Management in Business is designed to introduce the first year to understanding of the overall role and acceptance of finance function and basic financial management.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Understand the students to know the principles and practices of managing the finance.
CO 2:	Able to learn about the decisions and processes of financial management in a business firm.
CO 3:	Perform the students about the regular and adequate supply of funds to the firm.
CO 4:	Determine the working capital and cash management of the firm.
CO 5:	To Explore about the plan for receivable and inventory management.

Unit I:	Business finance	[12 Periods]
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Meaning of Business finance – Objective of financial Management – Functions of financial management - Scope and importance – financial planning – Process, Importance and factors determining financial planning.

Unit II:	Working Capital management	[12 Periods]
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Working Capital management – Need – types – Determinants of working capital – Forecasting of working capital requirements

Unit III:	Cash management	[12 Periods]
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Cash management – Motives of holding cash– Stages in cash management: Cash planning, Collection and disbursement of cash, Optimum cash balance – Boumul model – Investment of surplus cash

Unit IV:	Leverage	[12 Periods]
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Leverage – Meaning, significance and types – Operating leverage – Financial leverage – Combined leverage – Dividend policy – Determinants of dividend policy – Forms of dividend – Stock dividend – Bonus issue.

Unit V:	Inventory management	[12 Periods]
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Receivables management – Objectives – Factors influencing size of receivables. Inventory management – Meaning – Types of inventories – Purpose of holding inventory – Excess or inadequate inventory – EOQ – Levels of stock: reorder level, minimum level and maximum level – Techniques – ABC, VED, FSN and HML analysis.

Text Books:

1. Corporate financial Management, K. R. Sharma, Atlantic Publications and Distributors (P) Ltd, June 2023.

Reference Books:

1. Financial Management and Corporate Finance, Dr. Ramesh. S, Astitva, Prakashan Publication, September 2023.
2. Financial Management and Corporate Finance, Dr. Anand Vyas, Ms. Jyoti Vyas, Dr. Aanand Vyas, Byas Publication, January 2023.

Web Resources:

1. https://dopttrg.nic.in/otrainingStatic/UNDPProject/undp_modules/CorporateFinanceMgtNDLM.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10	PO11	PO12	PSO 1	PSO 2	PSO 3
CO1	1	2	1	3	3	1	2	2	1	3	2	1	2	2	1
CO2	2	3	3	2	1	1	2	1	2	3	3	1	3	1	2
CO3	3	2	2	1	3	2	1	3	2	1	2	1	2	3	3

C04	1	1	3	2	1	3	2	3	1	3	3	2	3	2	3
C05	2	3	1	3	2	2	3	2	2	1	2	1	2	1	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurship & Small Business Management	4	4	-	-	Elective
Course Introduction						
<p>This course is intended to distinguish between entrepreneurship and small business management. Emphasis will be placed on the integration of key management principles from prerequisite courses. A real-world case study will be used as the lens through which students will develop an operational business plan. Readings, videos and other reference materials from practitioners, academics and business leaders will be used to make the class reflective of and relevant to the current business environment.</p> <p>Course Focus on: Skill Development / Entrepreneurship / Employability / Research</p>						
Course Outcomes	On completion of this course, students will					
CO 1:	To inculcate the spirit of entrepreneurship among the students and make them job creators instead of job seekers.					
CO 2:	To inculcate knowledge on the procedure for setting up of enterprises					
CO 3:	To provide information regarding the government schemes for the promotion of entrepreneurship in India.					
CO 4:	To use systems thinking and design thinking to develop new venture ideas					
CO 5:	To use customer ethnography and interviews to validate value proposition(s) of new venture ideas.					
Unit I:	Entrepreneurship			[12 Periods]		
<p>Concepts of Entrepreneurship and role of entrepreneurs Evolution- concept- definition- need- characteristics of entrepreneurship. Entrepreneurial process, motivation- approach. Theories of entrepreneurship, Functions of entrepreneurship, entrepreneurship development- issues and prospects - role of entrepreneurship in economic development. Entrepreneur-qualities-skills and Pre-requisite of entrepreneurs- Types of entrepreneurs, responsibilities and challenges of entrepreneurs.</p>						
Unit II:	Entrepreneurial Environment			[12 Periods]		
<p>Entrepreneurial Environment - Environment assessment: socio-cultural, economic, political and legal influences. Approaches to business idea-creativity process, innovation and value creation. Assessment of business opportunity and developing effective business plan. Entrepreneurial progress in India.</p>						
Unit III:	Establishing a new enterprise			[12 Periods]		
<p>Establishing a new enterprise - Setting up of MSMEs, Role of MSMED Act, 2006 for the furtherance of entrepreneurial development. Size of business unit- Factors determining the size of business unit.</p>						
Unit IV:	Government sponsored schemes			[12 Periods]		
<p>Government sponsored schemes and Institutional support Central and state governments sponsored schemes for MSMEs – Credit Guarantee Trust for Micro and Small Enterprises- Technology Up gradation schemes and</p>						

Marketing Assistance schemes- Institutional support system for MSMEs-finance- technical and marketing.															
Unit V:		Women Entrepreneurship										[12 Periods]			
Women Entrepreneurship- Women Entrepreneurship in India-challenges faced by women entrepreneurs- Institutions supporting women entrepreneurs in India viz. Consortium of women entrepreneurs 12 India (CWEI), Federation of women Entrepreneurs in India (FIWE). Special bank schemes promoting women entrepreneurship viz. Cent Kalyani of Central Bank of India credit scheme-National Bank for Agriculture and Rural Development (NABARD). Women entrepreneurship around the world.															
Text Books:															
1. Entrepreneurship and Small Business Management, Prof. Amol Pravin Pitale, Ashwin Deepak Kahok, Prof Ankush Atmaram Pingale, Thakur Pvt Ltd Publication, January 2021.															
Reference Books:															
1. Entrepreneurship and Small Business Management, Dr. Khalid Alkhazraji, Mr. Shawn Olds, Gulf Book Services Ltd, September 2022.															
2. Small Business Management and Entrepreneurship, David Stokes, Cengage Learning, EMEA Publication, 8 th Edition, March 2021.															
Web Resources:															
1. https://business.baylor.edu/Phil_vanauken/ENTbook/Entrep.%20&%20Small%20Bus%20Management															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PSO 1	PSO 2	PSO 3
C01	1		2			2			2		2		3		2
C02		1		1			2			3		2	2	3	1
C03	1	2				3		3			3		2		2
C04		1			2				2	2		3	3	3	
C05	1			2			2		2		1	2	3	1	1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Administration	4	4	-	0	Elective

Course Introduction

This course introduces participants to the fundamental principles of Corporate Administration. It examines the factors that lead towards successful administration of a business, and the leadership skills and behaviors necessary for achieving organizational goals and objectives.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course- students will
CO 1:	To introduce the subject of Corporate Administration to the students and make them understand its process- and levels.
CO 2:	To provide information pertaining to business- corporate and global reforms taking place globally and familiarizing the students to new formats of the market.
CO 3:	To enable the students to identify the different legal obligations required to start a company.
CO 4:	To encourage the students for an understanding on how important it is for the company's to be socially responsible.
CO 5:	To develop learning and analytical skill of the students will be aware about the corporate personality and also the powers and liabilities of a KMP in a company.

Unit I:	Fundamentals of Management	[12 Periods]
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Fundamentals of Management - Origin and meaning of Management – Evolution and essentials of Management – Functions of Management – Hendri Fayol's Principles of Management – F.W. Taylor's Scientific Management – Best Management Practices in the world's most admired Companies.

Unit II:	Principles of Planning and Organizing	[12 Periods]
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Principles of Planning and Organizing - Meaning and features of Planning – Types of Plans – Steps in the Process of Planning and decision making – Principles and theories of Organizing – Delegation of Authority – Meaning and Problems.

Unit III:	Principles of Directing and Motivating	[12 Periods]
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Principles of Directing and Motivating - Meaning and Principles of Directing – Leadership – Types and Styles – Qualities of a Good Leader – Meaning and Scope of Motivation – Maslow's Theory and X/Y theories of Motivation

Unit IV:	Principles of Co-ordination and Control	[12 Periods]
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Principles of Co-ordination and Control - Meaning and Scope of Co-ordination – Principles of Co-ordination – Meaning and Importance of Control – Steps in the Process of Controls.

Unit V:	Recent Trends in Management	[12 Periods]
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Recent Trends in Management - Introduction to Change Management – Crisis Management – Total Quality Management and Risk Management.

Text Books:

1. Corporate Administration, Dr. Mahantesh Angadi, SS Bhavikatt, Prakashna, 1st Edition, October 2022.

Reference Books:

1. Corporate Sustainability, Paolo Tenuk, Domenico Rocca Camberia, Springer Publication, 1st Edition, September 2023.

2. Business Administration, Gratz Exafin, Kwame Adorn, Robert Ebo Hinson Enoch Opere Mintah, Productivity Press Publication 1st Edition, November 2023.

Web Resources:

1. <https://bnwjournal.com/wp-content/uploads/2020/03/com-law-m4>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome			
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3	PSO4
C01	1			1		2		3	3	2	1	2	1		2	
C02			1		2		3		3			1		2		3
C03	1			2			3		3		3		1		2	
C04		1	2			2	3		3	1		2		1		3
C05	1		2		2			3			2	3	1		3	

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Restructuring	4	5	-	-	Elective
Course Introduction						
Understand the impart knowledge relating to legal, accounting and practical implementation of corporate restructuring. The subject covers the complex facets of corporate restructuring process.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understand Corporate Restructuring – Introduction and Concepts.					
CO 2:	Evaluate the Accounting of Internal Reconstruction.					
CO 3:	Analyze the Accounting of External Reconstruction (Amalgamation/ Mergers/ Takeovers and Absorption).					
CO 4:	Identify the impact of reorganization of the company.					
CO 5:	Interpret the Impact of Reorganization on the Company.					
Unit I:	Corporate Restructuring					[12 Periods]
Corporate Restructuring – Introduction and Concepts - Historical Background, Meaning of Corporate Restructuring, Corporate Restructuring as a Business Strategy, Need and Scope of Corporate Restructuring - Planning, Formulation and Execution of Various Restructuring Strategies, Important Aspects to be considered while Planning or Implementing Corporate Restructuring Strategies.						
Unit II:	Forms of Restructuring					[12 Periods]
Forms of Restructuring - Merger, Demerger, Reverse merger, Disinvestment, Takeover/acquisition, Joint Venture (JV), Strategic Alliance, Franchising and Slump sale - Merger Aspects under Competition Law - Amalgamation of Banking Companies and Government Companies						
Unit III:	Demerger					[12 Periods]
Concept of Demerger; Modes of Demerger - by Agreement, under Scheme of Arrangement - Demerger and Voluntary Winding Up - Legal and Procedural Aspects; Tax Aspects and Reliefs - Reverse Mergers – Procedural Aspects and Tax Implications						
Unit IV:	Takeover					[12 Periods]
Takeover - Meaning and Concept - Types of Takeovers; Legal Aspects – SEBI Takeover Regulations - Disclosure and Open Offer Requirements (v) - Bail Out Takeovers and Takeover of Sick Units - Takeover Defences - Cross Border Takeovers.						
Unit V:	Financial Restructuring					[12 Periods]
Financial Restructuring - Reduction of Capital - Reorganization of Share Capital - Buy-Back of Shares – Concept and Necessity - Procedure for Buy-Back of Shares by Listed and Unlisted Companies						
Text Books:						
1. Merger, Acquisition and Corporate restructuring, Dr. Rabi Narayan Kar, Dr. Minakshi, Taxmann Publication Pvt Ltd, 3 rd Edition, July 2023.						
Reference Books:						
1. Corporate restructuring Insolvency and Liquidation and Winding Up, CA Prasad Vijay Bhat, CS Divya Bajpai, Taxmann Publication Pvt Ltd, 6 th Edition, 2023.						
2. Corporate restructuring Insolvency and Liquidation, CS Annap Jain, AJ Publications, 21 st Revised Edition, July 2023.						
Web Resources:						
1. https://www.scribd.com/document/339185390/Corporate-Restructuring-Short-Notes						
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:						

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2	3		1	1	3	1	1	1	2	1	3		2
C02	3	1	1	1	2	3	1	3	3	2	2	3		1	3
C03	3	2	1		2	1	3	1	1	1	1	1		2	3
C04	3	1	3	2	3	1	3	2	1	1	2	1	3	1	2
C05	3	3	2		2	1	3	1	2	1	2	2			1

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Governance and Ethics	4	4	-	-	Elective
Course Introduction						
The course provides an insight into the corporate governance practices & codes to be followed by the company. Internal & external corporate governance practices & problems faced by the stakeholders & company will be analysed.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	Understanding corporate governance: Corporate governance – an overview, History of corporate governance.					
CO 2:	Concepts of corporate governance – Theory & practices of corporate governance, corporate governance mechanism and overview – land marks in emergence of corporate governance.					
CO 3:	Stakeholders: Rights and privileges; problems and protection, Corporate Governance and Other stakeholders.					
CO 4:	Board of Directors: A Powerful Instrument in Governance; Role and responsibilities of auditors.					
CO 5:	Development of codes and guidelines and summary of codes of best conduct, Banks and corporate governance; Ganguly committee's Recommendation.					
Unit I:	Introduction					[12 Periods]
Introduction & Meaning of Corporate Governance and Ethics – Definition - Need of Corporate Governance – Scope - Importance and Benefits of Corporate Governance - Role of Corporate Governance - OECD Parameters and Principles - Issues involved in Corporate Governance.						
Unit II:	Theory and Practices of Corporate Governance					[12 Periods]
Basic Concept of Corporate Governance - Theory and Practices of Corporate Governance: Shareholders Theory vs. Stakeholders Theory - Stewardship Theory - Property Rights Theory - Popular Models for Governance, Corporate Governance Mechanisms and Overview						
Unit III:	Stakeholders					[12 Periods]
Stakeholders: Rights and Privileges: Rights of Shareholders - Privileges of the Shareholders, Problems and Protection: Equitable Treatment of Shareholders - Nature of Complaints by Shareholders, Corporate Governance and other Stakeholders: Internal Corporate Governance Controls - External Corporate Governance Controls.						
Unit IV:	Directors					[12 Periods]
Meaning of Directors - Types of Directors - Power and Liabilities of Directors - Duties of Directors: Statutory Duties - General Duties, Role of Board of Directors - Board's Committee: Nomination Committee - Remuneration Committee.						
Unit V:	Role and Responsibilities of Auditors					[12 Periods]
Basic Concept of Auditing: Types of Auditors - Internal Audit - Cost Audit - Quality Audit, Duties and Responsibilities of an Auditor: General Responsibilities and Duties - Responsibilities and the Duties of External Auditors, Audit Committee - Audit Failure - Bankruptcy System in India - Bankruptcy Law in India.						
Text Books:						
1. Corporate Governance Values and Ethics, Prof Dr. Neeru Vasishth, Prof Namita Rajput, Taxmann's Publications Pvt Ltd, 2022 nd Edition, December 2022.						
Reference Books:						
1. Business Ethics and Corporate Governance, K. P. Muraleedharan, E.K. Satheesh, Pearson Publication, 3 rd Edition, September 2021.						
2. Business Ethics and Corporate Governance, Khanka, S. Chand, Shree Ram, October 2021.						
Web Resources:						

1. https://baou.edu.in/assets/pdf/BBA_603

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	2		1	1	1	1	2	3	1	1	3	2	2	3
C02	1		1		2	3	1	1		1	2	1	3	1	2
C03	2	2		2	3	3		1	2	2	2	1	2	3	3
C04	1	3		1	1		1	2		1	2	3	3	2	3
C05	2	2	1		1	3	3	1		3	2	3	1	1	2

Value Added Courses

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Sales Promotion Management	4	4	-	-	Theory
Course Introduction						
Sales promotion management involves the planning, implementation, and control of promotional activities aimed at boosting sales, enhancing brand visibility, and achieving marketing objectives.						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To grasp fundamental concepts related to sales promotion,					
CO 2:	To Ability to Develop Sales Promotion Strategies					
CO 3:	To Integration with Marketing Communication					
CO 4:	To Aware of legal and ethical issues surrounding sales promotion,					
CO 5:	To Develop Communication and Presentation Skills					
Unit I:	Sales promotion				[12 Periods]	
Meaning - Definition - Significance of sales Promotion-Relationship between sales promotion and Marketing Objectives-Historical perspective - Evolution of sales promotion- objectives for sales promotion activities-target audience and market Segmentation-Developing integrated sales promotion strategies						
Unit II:	Types of Sales Promotion				[12 Periods]	
Types of Sales Promotion: Consumer-oriented promotions (coupons, rebates, premiums, etc.) _Trade-oriented promotions-Sales force promotions-Planning and Budgeting for Sales Promotion: Steps in planning a sales promotion campaign_ Budget allocation and ROI analysis-Forecasting sales promotion outcomes						
Unit III:	Planning and Budgeting for Sales Promotion				[12 Periods]	
Planning and Budgeting for Sales Promotion: Steps in planning a sales promotion campaign _Budget allocation+ and ROI analysis _Forecasting sales promotion outcomes-Creative Development and Execution _ Designing compelling sales promotion messages-Selecting appropriate promotional channels-Execution and implementation considerations						
Unit IV:	Measuring Effectiveness				[12 Periods]	
Measuring Effectiveness: Key performance indicators (KPIs) for sales promotion _ Methods of tracking and evaluating campaign success-Adjusting strategies based on performance metric- Legal and ethical Issues: Compliance with regulations and laws (FTC guidelines, CAN-SPAM Act, etc.) _Ethical considerations in promotional tactic						
Unit V:	Global Perspective				[12 Periods]	
Global Perspective _Cultural influences on sales promotion practices _ Challenges and opportunities in international markets-Future trends and Innovations _ Emerging technologies (digital, mobile, etc.) _Personalization and customization trends-Predictions for the future of sales promotion						
Text Books:						
1. Advertisement and Sales Promotion, Dr. Saibal Roy, Sankalp Publication, 1 st Edition, 2020.						

Reference Books:

1. Sales and Promotion Management, SIA Team of Experts, SIA Publishers & Distributors Pvt Ltd Publications, 2023-24 Edition, January 2024

2. Sales and Distribution Management, Tapan K. Panda, Sunil Sahadev, Oxford University Press Publication, 3rd Edition, August 2019.

Web Resources:

1. https://ebooks.lpude.in/management/mba/term_3/DMGT507_SALES_AND_PROMOTIONS_MANAGEMENT.pdf

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO1 0	PO1 1	PO1 2	PSO 1	PSO 2	PSO 3
C01		3	3					2	1				3	1	1
C02			3	1	2			1					2		
C03		1		2			3						1	3	1
C04					3									1	3
C05						3	3		2				3		1

Semester

Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Forensic Audit	4	4	-	-	Theory
Course Introduction						
<p>A forensic audit is an analysis and review of the financial records of a company or person to extract facts, which can be used in a court of law. Forensic auditing is a specialty in the accounting industry, and most major accounting firms have a department forensic auditing.</p>						
Course Focus on: Skill Development / Entrepreneurship / Employability / Research						
Course Outcomes	On completion of this course, students will					
CO 1:	To Learn the knowledge and skills required to perform forensic accounting services.					
CO 2:	To Evaluate issues relating to professional ethics and responsibilities in forensic accounting.					
CO 3:	Integrate knowledge of relevant legal principles, rules, risk assessment and processes with forensic accounting practice.					
CO 4:	Assess types of fraud activity and methods of fraud prevention, detection, and response, including bankruptcy fraud and knowing the evidence					
CO 5:	Analyze digital forensic techniques and their application to various types of computer crimes. Evaluate techniques used to prevent and detect fraudulent financial reporting.					
Unit I:	Audit					[12 Periods]
Audit - Introduction - Concept - Companies Act, 2013 - Companies (Audit and Auditors) Rules, 2014 - Companies (Auditors Report) Order, 2016 - Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971 - - Fraud as per Section 447 of Companies Act 2013.						
Unit II:	Forensic Audit					[12 Periods]
Forensic Audit - Need and Objectives - Fraud and Forensic Audit - Forensic Audit vis-a-vis Audit - Fraud and Audit - Modern Day Scenario -Fundamentals of Forensic Audit - Fraud related Concepts- Kinds of Frauds - Corporate Frauds: An Insight - Directors' Responsibilities						
Unit III:	Audit and Investigations					[12 Periods]
Audit and Investigations - Tools for handling Forensic Audit and the Role of Company Secretary - Investigation Mechanism - Field Investigations - Methods of Investigations - Red Flags - Green Flags - Forensic Audit: Laws and Regulations - Information Technology and Business Laws - International Laws and Practices - US Foreign Corrupt Practices Act - Indian Laws - ICSI Anti Bribery Code.						
Unit IV:	Cyber Forensics					[12 Periods]
Cyber Forensics - Introduction to Cyber Crime - International Guidance to Cyber Forensics Laws - Digital Forensics and Cyber Laws - Introduction to Data Extraction - Digital Forensics and Cyber Crime - Ethical Hacking - Digital Incident Response.						
Unit V:	Fraud Response					[12 Periods]
Fraud Response: Fraud Policy- Response Team-Recovery - Gathering Evidence: Rules of Evidence						

(Relevant, Material, Competent)-Sources of Information - Evidence Gathering Techniques-Proving Cases Through Documentary Evidence.

Text Books:

1. Forensic Audit, Garg Kamal C A, Bharat Law House Private Ltd Publication, 2020.

Reference Books:

1. Fraud Auditing and Forensic Accounting, Tommie W Singleton, Wiley Publishing House Pvt Ltd, 2010.
2. Internal and Forensic Audit, ICSI, 2024.

Web Resources:

1. https://www.icsi.edu/media/webmodules/FINAL_Forensic_Audit_BOOK

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PSO1	PSO2	PSO3
C01	3	1	1	1		3	3	3	2				3	3	3
C02	1	1	1	1	3		2	3	3				3	3	3
C03	1	1	1	2	3	3	3	3	3				3	3	3
C04	1	1	1	1	1	1	1	1	1				3	3	3
C05	1	1	1	1	1	1	1	1	1				3	3	3

Semester						
Course Code	Course Title	Credit	Lecture	Tutorial	Practical	Type
	Tax Procedures and Practices	4	4	-	-	Theory

Course Introduction

Tax Procedure and Practice is the complex study of Tax processes. Tax Procedure and Practice degree programs often include Value added tax, Service tax, Property tax, Income tax, etc. and to equip the students with knowledge in indirect taxes like wealth tax, central excise tax, and customs tax.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	understand the basic concepts in the law of income tax and determine the residential status of different persons.
CO 2:	identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'
CO 3:	compute income under the head 'Profits and gains of business or profession', 'Capital gains' and 'Income from other sources.
CO 4:	understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed under the Income Tax Act; and further to compute taxable income and tax liability of individuals and firms.
CO 5:	develop the ability to file online returns of income.

Unit I:	Introduction to tax planning	[12 Periods]
Introduction to tax planning and Procedures: Concept of tax planning and procedures – Tax evasions and tax avoidance -Need and significance of tax planning and management-Tax Planning in respect of residential status.		
Unit II:	Assessment of companies	[12 Periods]
Assessment of companies: Residential status and incidence of tax- Special provisions applicable to assessment of total income of companies– Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax–Taxon distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.		
Unit III:	Tax Planning	[12 Periods]
Tax Planning: Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning).		
Unit IV:	Managerial decisions	[12 Periods]
Tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest – Financial Management decisions, Capital Structure, dividend policy and bonus shares.		
Unit V:	Tax planning under various circumstances	[12 Periods]
Tax planning under various circumstances: Tax planning while setting up of a business-with reference to		

location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas –Tax incentives for exporters.

Text Books:

1. Taxation, Gaur V.P., Yadagiri M., Padmalatha N., Krishna Rao, Taxmann's Publication, 2022.

Reference Books:

1. Corporate Tax Planning & Business Tax Procedures, Krishna Rao, Taxmann's Publication, 2023.

Web Resources:

1. <https://www.gacrkl.ac.in/studymaterial/gacr-ug-com-c6.pdf>

Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:

Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01		1	2	1	1	2	2	1	1	1					
C02	1	2	2			3		1	1	2					
C03	1			1		1	2	1	2	3					
C04		1	2	2	1	2	1	2	1						
C05	1	1	1	1		1	2	1		1					

Semester

Course Code	Couse Title	Credit	Lecture	Tutorial	Practical	Type
	Creativity & Innovation in Commerce	4	4	-	-	Theory

Course Introduction

Business is a creative activity. Success in business today demands constant innovation. Generating fresh solutions to problems, and the ability to invent new products or services for a changing market, are part of the intellectual capital. They also give a company or business organization its competitive edge.

Course Focus on: Skill Development / Entrepreneurship / Employability / Research

Course Outcomes	On completion of this course, students will
CO 1:	Understand basics of creativity and its vital role in the society
CO 2:	To provide an exposure of Technology in creativity and its phenomenon
CO 3:	Enhance problem solving techniques and its mechanism
CO 4:	Get the knowledge to manage innovation and to evaluate the value of ideas
CO 5:	To Evaluate the system approach to innovation framework- developed by open technology community

Unit I:	Overview of Creativity	[12 Periods]
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Overview of Creativity – Meaning – Concept – Creativity Process – Nature and Characteristics of creativity – Factors affecting creativity – Types of Creativity – Understanding of creativity from the profiles of Different personalities.

Unit II:	The Creativity Phenomenon	[12 Periods]
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The Creativity Phenomenon: Creative Cerebration- Creative Personality and Motivation –Creative Environment- Creative Technology- Creativity Training- Puzzles of Creativity- Spiritual and social roots of creativity- Essence, Elaborative and Expressive Creativities- Quality of Creativity Existential, Entrepreneurial and Empowerment Creativities – Criteria for evaluating Creativity Credible Evaluation- Improving the quality of our creativity.

Unit III:	Mastering Creative Problem Solving	[12 Periods]
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Mastering Creative Problem Solving: Structuring of ill- defined problems- Creative Problem solving- Models of Creative problem solving- Mechanisms of Divergent thinking - Useful mechanisms of convergent thinking- Techniques of Creativity Problem solving

Unit IV:	Innovation Management	[12 Periods]
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Innovation Management: Concept of Innovation- Levels of Innovation- Incremental Vs Radical Innovation-Inbound and Outbound Ideation- Open and Other Innovative Ideation Methods- Theories of outsourcing New Product Development: Transaction Cost, Resource Based, Resource Dependence, Knowledge Based Theories.

Unit V:	Micro and Macro Perspectives of Innovation	[12 Periods]
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Micro and Macro Perspectives of Innovation: Systems Approach to Innovation, Innovation in the context of Emerging Economies- Organizational factors affecting innovation at the firm level Leadership and Innovations- Open Innovation- Innovation Framework - Innovations developed by Open Technology

Communities.															
Text Books:															
1. Innovation in Commerce, Pradip N Khandwalla, Lifelong Creativity, An Unending Quest, Tata McGraw Hill Publications, August 2004.															
Reference Books:															
1. Innovation in Commerce, Vinnie Jauhari, Sudanshu Bhushan, Innovation Management, Oxford Higher Education Publication, September 2014.															
2. Innovation Management, C. S. G. Krishnamacharyulu, R. Lalitha, Himalaya Publishing House, August 2010.															
Web Resources:															
1. https://dtbnwed.cbwe.gov.in/images/upload/Creativity-and-Innovation_YYB3.pdf															
Mapping of Course Outcome with Programme Outcome and Programme Specific Outcome:															
Course Outcome	Programme Outcomes												Programme Specific Outcome		
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P010	P011	P012	PS01	PS02	PS03
C01	3	2		1	1	1	1	2	1				3	2	
C02	1		1		2	3	1	1					1		1
C03	2	2		2	3	3		1	2				2	2	
C04	2	3		1	2		1	2					2	2	1
C05	2	2	1		1	3	3	1					1		1