RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

DEPARTMENT OF COMMERCE

Rathinam Techzone, Pollachi Road, Eachanari, Coimbatore - 641021



Syllabus for

B.Com (Business Process Services) 2021 – 2022 Batch on-wards

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 impart superior quality education at affordable cost, nurture academic and research excellence, maintain eco-friendly and future-ready infrastructure, and create a team of well qualified teaching professionals who can build global competency and employability.

CORE PURPOSE

Transform the youth into National Asset.

Vision and Mission of the Department:

VISION

To be recognized by the stakeholders as a leader in providing quality and affordable professional accounting, finance education and computer skills in accounting to match the Industry need.

MISSION

- Provide a student-centered environment that promotes academic excellence, professional and personal growth, ethical and professionalconduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies that in necessary to excel in entrepreneurial venture, higher education and or employment

Program Educational Objectives (PEO)

PEO1	:	Graduates will be gainfully employed in careers where they will continue to build upon their knowledge, using modern tools for the design, and improvement of products, processes and new technologies.
PEO2	:	Graduates will be effective in working in teams of diverse professionals of varied technical or business positions.
PEO3	:	Graduates will be able to effectively communicate in written and oral forms.
PEO4	:	Graduates will engage in lifelong learning activities with a commitment to Continuous improvement in their professional and personal lives.
PEO5	:	Graduates will exercise an understanding of ethical and social responsibilities in their professional lives and community service.

Mapping of Institute Mission to PEO

PEO's	Institute Mission
PEO1, PEO2	A world renowned industry-integrated institution
PEO2, PEO5	Imparts knowledge, skill, and research culture in young men and women to suitemerging young India.

Mapping of Department Mission to PEO

PEO's	Department Mission
PEO1, PEO3	Provides a student-centered environment.
PEO2, PEO4	Promotes academic excellence, professional and personal growth, ethical andprofessional conduct
PEO1, PEO4	Demonstrates the knowledge, skills, and competencies necessary to excel in accounting profession, entrepreneurial venture, higher education and or employment
PEO1, PEO4, PEO5	Provides a student-centered environment.

Program Outcomes (PO):

PO1	:	Ability to select and apply the knowledge, techniques, skills, and modern tools of the discipline to broadly-defined Process activities.			
PO2	:	Select and apply their knowledge in Retail Banking, Finance & Accounting, Insurance, Business Process and technology to re-engineer the business concepts which require the application of principles and applied procedures or methodologies.			
PO3	:	Implement to conduct standard tests and measurements; to conduct, analyze, and interpret experiments; and to apply experimental results to improve processes.			
PO4	:	Function effectively as a member or leader in a technical team.			
PO5	:	Expert to identify, analyze, and solve broadly-defined process oriented problems.			
PO6	:	Apply written, oral, and graphical communication in both process and service environments; and an ability to identify and use appropriate technical literature.			
PO7	:	Engage in self-directed continuing professional development.			
PO8	:	Understand the responsibility of commitment and ethical responsibilities including a respect for diversity.			
PO9	:	Up hold commitment to quality, timeliness, and continuous improvement.			

Correlation between	the I					
Program Outcomes		PEO1	PEO2	PEO3	PEO4	PEO5
PO1	:	2	1		3	
PO2	:	2	3			
PO3	:	3	2		2	
PO4	:	2	1			
PO5	:			2	2	
PO6	:	2		3		
PO7	:		2		1	2
PO8	:				2	1
PO9	:	1			3	
PSO1	:	1	3	2	1	
PSO2	:	3		3		
PSO3	:			2	2	
PSO4	:		1			2

Correlation between the POs and the PEOs

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention -3

If moderately correlated mention -2

If less correlated mention - 1

Components considered for Course Delivery is listed below:

- 1. Class room Lecture
- 2. Laboratory class and demo
- 3. Assignments
- 4. Case Study
- 5. Project
- 6. Online Course
- 7. External Participation
- 8. Seminar
- 9. Internship

Mapping of POs with Course Delivery:

			ŭ	Cours	se Delivery	1			
Program Outcomes	1	2	3	4	5	6	7	8	9
PO1	1	2	3	4	5	6	7	8	9
PO2	1		2		1	2		3	3
PO3	3		3	2		2		3	
PO4			1	1	2	3	2		2
PO5		3		3	3	2	3	2	1
PO6	2	3	2		2		2	3	2
PO7		3	2	2			1	3	
PO8	2	2		3		2		2	2
PO9	3		2		1	1	2		1
PSO1			3				1	2	3
PSO2	2	1	3	1				1	
PSO3	1		2			3		2	2
PSO4			1	1		2	2	1	

Mapping should be done based on the Correlation of PO / PSO with Course Delivery Componets.

If Strongly correlated mention -3

If moderately correlated mention -2

If less correlated mention - 1

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Scheme of curriculum for B.Com (Business Process Services) for the students admitted in the Batch during 2021 onwards Curriculum Structure - Regulation - 2021

S.No.	Sem	Part	Sub Type	Subject	Credit	Hours	INT	EXT	Total
1	1	1	L1	Language – I	4	4	50	50	100
2	1	2	L2	English for Communication – I	4	4	50	50	100
3	1	3	Core	Core - Financial Accounting - I	4	4	50	50	100
_		-		Core Practical – Ms.Office					
4	1	3	Core Practical	Accounting	2	4	25	25	50
5	1	3	DSC	DSC 1C -	4	4	50	50	100
6	1	3	DSC Practical	DSC Practical - 1C	2	4	25	25	50
7	1	3	Allied-I	DSA 1A	4	4	50	50	100
8	1	4	AEC	Ability Enhancement Course I	2	2	50		50
9	1	6	VAC	Value Added Course - I%	2	-	50		50
					28	30			
1	2	1	L1	Language – II	4	4	50	50	100
2	2	2	L2	English for Communication – II	4	4	50	50	100
3	2	3	Core	Core - Financial Accounting - II	4	4	50	50	100
4	2	3	Core Practical	Core Practical – Excel in Financial Decision	2	4	25	25	50
5	2	3	DSC	DSC 2C	4	4	50	50	100
6	2	3	DSC Practical	DSC Practical - 2C	2	4	25	25	50
7	2	3	Allied-II	DSA 2A	4	4	50	50	100
8	2	4	AEC	Ability Enhancement Course II	2	2	50		50
9	2	6	VAC	Value Added Course - II %	2	-	50		50
					28	30			
1	3	3	Core	Core - Corporate Accounting -I	4	5	50	50	100
2	3	3	Core Practical	Core Practical - Tally -I	2	4	25	25	50
3	3	3	DSC	DSC 3C	4	5	50	50	100
4	3	3	DSC Practical	DSC Practical - 3C	2	4	25	25	50
5	3	3	Allied-III	DSA 3A	4	5	50	50	100
6	3	4	SEC	Skill Enhancement Courses – I	2	5	25	25	50
7	3	4	AEC	Ability Enhancement Course III	2	2	50		50
8	3	6	VAC	Value Added Course - III %	2	-	50		50
9	3	6	ITR	Industrial Training Report - I	2	-	50		50
10	3	6	IDL	Inter Department Learning – I#	2	-	50		50
					26	30			
1	4	3	Core	Core – Corporate Accounting –II	4	5	50	50	100
2	4	3	Core Practical	Core Practical - SPSS	2	4	25	25	50
3	4	3	DSC	DSC 4C	4	5	50	50	100
4	4	3	DSC	DSC Practical - 4C	2	4	25	25	50

			Practical						
5	4	3	Allied-IV	DSA 4A	4	5	50	50	100
6	4	4	SEC	Skill Enhancement Courses – II	2	5	25	25	50
7	4	4	AEC	Ability Enhancement Course IV	2	2	50		50
8	4	6	VAC	Value Added Course - IV %	2	-	50		50
9	4	6	IDL	Inter Department Learning – II#	2	-	50		50
					24	30			
1	5	3	Core	Core - Cost Accounting	4	4	50	50	100
2	5	3	Core Practical	Core Practical – Tally II	2	4	25	25	50
3	5	3	DSC	DSC 5C	4	4	50	50	100
4	5	3	DSC Practical	DSC Practical - 5C	2	4	25	25	50
5	5	3	DSE	Elective - I – DSE 1E	4	5	50	50	100
6	5	3	DSE	Elective - II – DSE 2E	4	5	50	50	100
7	5	4	SEC	Skill Enhancement Courses – III	2	4	25	25	50
8	5	6	ITR	Industrial Training Report - II	2	-	50		50
9	5	6	VAC	Value Added Course - V%	2	-	50		50
					26	30			
1	6	3	Core	Core – Management Accounting	4	6	50	50	100
2	6	3	Core Practical	Core Practical – Commerce Practice.	2	4	25	25	50
3	6	3	DSE	Elective – III – DSE 3E	4	6	50	50	100
4	6	3	DSE	Elective – IV – DSE 4E	4	6	50	50	100
5	6	3	Core Course - XI	Core Project	8	4	100	100	200
6	6	4	SEC	Skill Enhancement Courses – IV	2	4	25	25	50
7	6	5	EX	Extension Activity- EX %	2	-	50		50
					26	30	2325	1625	3950
				Total credit	158				

Discipline Specific Core									
S no	Course code	Course	Prerequisite	Offering department	Mandatory				
1		Marketing & Market Research		Commerce					
2		Insurance Principles & Practices		Commerce					
3		Capital Market		Commerce					
4		Managing Business Process Services		Commerce					
5		Industry 4.0		Commerce					
6		Campus to Industry		Commerce					
7		Company law		Commerce					
8		Business Law		Commerce					
9		Taxation		Commerce					
10		Marketing Management		Commerce					
11		Financial Management		Commerce					
12		Computer Application in Business		Commerce					

	Allied									
S no	Course code	Course	Prerequisite	Offering Departme nt	Mandatory					
1		Business Mathematics		Mathematics						
2		Business Statistics		Mathematics						
3		Entrepreneur Development		Commerce						
4		Research Methodology		Commerce						
5		Managerial Economics		Commerce						
6		Principles of Management		Commerce						
7		Consumer Affairs		Commerce						
8		Microfinance		Commerce						

	Skill Based Subject									
S.No Pre- Course requisite Code			Course	Offering Department	Mandatory					
1			Business Correspondence	Commerce						
2			Business Ethics and IPR	Commerce						
3			Retail Environment	Commerce						
4			Services Marketing	Commerce						
5			Modern Office Management	Commerce						
6			Portfolio Management	Commerce						
7			Principles of Auditing	Commerce						
8			Artificial Intelligence	Commerce						

			Discipline Specific Elective		
S No	Course code	Specialization	Course	Offering Department	Mandatory
1		Finance	Working Capital Management	Commerce	
2		Finance	Business Finance	Commerce	
3		Finance	Goods and Service Tax	Commerce	
4		Finance	Financial Market and	Commerce	
			Institutions		
5		Finance	Micro Finance	Commerce	
6		Banking	Merchant Banking	Commerce	
7		Banking	Commercial Bank	Commerce	
			Management		
8		Banking	Principles and Practice of	Commerce	
			Banking		
9		Banking	Digital Banking	Commerce	
10		Insurance	Marine Insurance	Commerce	
11		Insurance	Health Insurance	Commerce	
12		Insurance	Fire and Loss Consequential	Commerce	
			Insurance		
13		Insurance	Agricultural Insurance	Commerce	
14		International Business	International Shipping and	Commerce	
			Legislation		
15		International Business	International Business	Commerce	
			Strategy		
16		International Business	International Trade Procedure	Commerce	
			and Documentation		
I	1		1	1	1

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Admitted in B.	Com (Business process services) from the	he academic year 2021 - 2022Onwards	Regulations 2021
17	International Business	Global Business Environment	Commerce
18	Information Technology	Enterprise Resource	Commerce
		Planning	
19	Information Technology	Management Information	Commerce
		System	
20	Information Technology	E-Commerce	Commerce
21	Information Technology	Cyber Law	Commerce
22	Marketing	Consumer Behavior	Commerce
23	Marketing	Supply Chain Management	Commerce
24	Marketing	Brand Management	Commerce
25	Marketing	Strategic Management	Commerce

	Ability Enhancement Course											
S.No	Pre- requisite	Course Code	Course	Offering Department	Mandatory							
1			Environmental Studies	CS	Yes							
2			Women Studies	Commerce II								
3			Constitution of India	Commerce I								
4			Universal value	Psychology	Yes							
5			Yoga	Tamil								
6			NCC	Vis Com								
7			Communicative English	English								
8			Quantitative Aptitude	Mathematics								

Admitted in B.C	Com (Business process ser	vices) from the acad	emic year 2021	- 2022Onwards		Regula
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.

19BPS1CA Financial Accounting-I 6 0 0 Theory 4 **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: Entrepreneurship

Course Outcome:

CO1	:	To analyze business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	:	To manually prepare journal entries and post to ledger accounts using double-entry Accounting procedures.
CO3	:	Be Aware of preparation of Final accounts.
CO4	:	Have knowledge in the accounting practice prevailing and knowledge in bill of exchange.
CO5	:	Enable preparation of Income and Expenditure statement.

Unit-I:

Introduction, Meaning and Definition of Accounting, Objective - Functions of Accounting, Accounting Principles, Concepts and Conventions.

Unit-II:

Journal – Ledger - Subsidiary Books – Rectification of Errors - Preparation of Trial Balance.

Unit-III:

sheet.

Preparation of Trading Account - Profit and Loss Account - Balance Sheet with Adjustment.

Unit-IV: [12 Periods]

Bill of Exchange - Accommodation bills - Average due date - Account current.

Unit-V: Receipts and Payments accounts - Income and Expenditure accounts - Opening and Closing balance

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Type

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Textbook:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2018

Reference:

- 1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
- 2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

Mapping of Course Outcomes with Program Outcomes:

					Program Specific Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	1	3	3	1	3		2	
CO2	1	1	1	3	1	3	1	1	3		1		
CO3	3	2	2	2	1	2	3	2	2			3	
CO4	1	3	3	2	3	2	1	3	2	3	1		2
CO5	3	3	1	3	2	3	3	3	3		2		3

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

0					Page 14 of 214 Regulations 2021	
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCC1CP	Financial Accounting-I	4	4	0	2	Practical

Introduction:

Using standardized guidelines, the transactions are recorded, summarized and presented in a financial report or financial statement such as income statement or a balance sheet.

Course focus on: Skill development / Employability

Course Outcome:

CO1	:	To analyze business transactions using accrual basis accounting according to Generally Accepted Accounting Principles (GAAP).
CO2	:	To manually prepare journal entries and post to ledger accounts using double-entry accounting procedures.
CO3	:	Aware of preparation of Final accounts.
CO4	:	Have knowledge in the accounting practice prevailing and knowledge in bill of Exchange.
CO5	:	Have knowledge to prepare Income and Expenditure statement.

Unit-I

Creative Advertising, owned by Miss Abida Masood, provides advertising consulting services.

During January 2011, the following events occurred:

Jan. 2 Owner contributed Rs. 50,000 and a new computer costing Rs. 20,500 to start her business.

Jan. 4 Office supplies were purchased on account for Rs. 4,000.

Jan. 10 Creative Advertising obtained 12% 5-year loan of Rs. 20,000 from the bank.

Jan. 12 Creative Advertising paid the utility bills for Rs. 2,750.

Jan. 15 Paid the Rs. 3,000 in Accounts Payable from the purchase of office supplies on Jan. 4.

Jan. 24 Advertising services completed in January were billed to clients Annies' Flowers at Rs. 18,300.

Jan. 27 Creative Advertising received Rs. 5,500 from Annies' Flowers, a client, as payment on account.

Jan. 30 Miss Abida Masood withdrew Rs. 6,000 of cash for personal use.

Requirement: You are required to pass Journal Entry, post to appropriate general ledger account and make a trial balance?

Unit-II

Enter the following transactions in the books of Supriya, the owner of the business. 2006

- January 8 Purchased goods worth Rs.5,000 from Sarita on credit.
- January 12 Neha Purchased goods worth Rs.4,000 from Supriya on credit.
- January 18 Received a Cheque from Neha in full settlement of her account Rs.3,850. Discount allowed to her Rs.150
- January 20 Payment made to SaritaRs.4,900. Discount allowed by him Rs.100.
- January 22 Purchased goods for cash Rs.10,000.
- January 24 Goods sold to Kavita for Rs.15,000. Trade discount @ 20% is allowed to her.January 29 Payment received from Kavita by Cheque.

Unit-III

[12 Periods]

Enter the following transactions of the Premier Trading Company in Cash Book with three columns-Discount, Cash and Bank and balance the accounts as on 31st December 2004:

- 2004 Dec. 1 Cash in hand Rs 4,000
- 2004 Dec. 1 Bank Rs 1,000 (Cr.)
- 2004 Dec. 3 Received a cheque from A Rs 290 and allowed him discount of Rs 40
- 2004 Dec. 7 A's cheque deposited into the bank
- 2004 Dec. 10 Withdrew from bank for office use Rs 800
- 2004 Dec. 12 Paid B/P by cheque Rs 600
- 2004 Dec. 15 B/R from Ram. Rs 2,500: Discounted it, crediting with bank Rs 2,400
- 2004 Dec. 20 Issued a cheque for Petty Cashier Rs 100
- 2004 Dec. 25 Paid to Gupta by cheque Rs 920;

discount received Rs 302004 Dec. 28 Made cash-sales Rs 900.

[12 Periods]

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Unit-IV

[12 Periods]

Mr. Robert commenced business on 1st January, 2011 with a capital of Rs.100,000 in cash. On the same date he opened the bank account in ADCB and deposited Rs. 20,000. During the month of January 2011 the following transactions took place:

- Jan 1 Bought goods for cash 70,000
- 2 Sold goods to Steve Co. (Credit) 38,000
- 15 Sold goods for cash 9,000
- 21 Steve Co. paid by cheque 35,000
- 22 Stationery bill paid by cheque 2,000
- 22 Telephone bill by cash 500
- 31 Paid rent by cash 2,000
- Paid salaries by cash 3,000

Withdrew cash personal use 5,000

Required:

Make journal entries for the transactions and post them to ledgers.

Unit-V

[12 Periods]

Prepare Income and Expenditure Account from the Receipts and Payments Account of Youngsters Health club, Jhansi for the year ending 31st December, 2006.

Receipt & Payment A/c

Receipts	Amount	Payment	Amount
Opening balance	2400	Rent	3600
Subscriptions	16000	Stationery	450
Entrance fees	200	Salary	450
Sale of Investments	8000	Purchase of Equipment's	5500
Sale of old almirah (Book value Rs 1800)	800	Expenses on competitions	2800
Donation	2500	Miscellaneous Expenses	650
Closing balance	8100	Furniture Purchased	4000

Text Book:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2018

Reference Books:

- 1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
- 2. Financial Accounting, T. S Reddy and Dr. A. Moorthy, Margham Publications -2012

			Pr		Program Specific Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3		3	3	3		3	\checkmark		\checkmark	
CO2	3	3	3	1	3	3		1	3		\checkmark		
CO3	3	3	1	1	3	3	1	1	3			\checkmark	
CO4	3	3	1	1		1			3	\checkmark	\checkmark		\checkmark
CO5	3	3		1	1	3	1	1	3		\checkmark		\checkmark

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO. If

Strongly Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS2CA	Financial Accounting-II	4	6	0	0	Theory
Introduction:						

The technical skills needed to know the depreciation, partnership account and branch account.

Course focus on: Skill development / Employability

Course Outcome:

CO1		Identify the factors to be considered when choosing a depreciation method
	•	Evaluate the performance of the department with previous result.
CO2	:	
		To analyse the licenses for Royalties.
CO3	:	
		To evaluate the inventory, profit and loss account of the Business
CO4	:	
005		Gain knowledge about partnership admission, retirement & death, insolvency
CO5	:	

Unit-I:

Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.

Unit-II:

Departmental Accounts: - Basis for allocation of expenses - Inter departmental transfer at cost or selling Price.

Unit-III: [12 Periods]

Royalty accounts - Single entry system

Unit-IV:

Branch accounts (Excluding Foreign Branch) - Hire Purchases Account

Unit-V: [12 Periods]

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner - Insolvency of a partner.

Note: Distribution of marks 80% Problem and 20% Theory.

[12 Periods]

[12 Periods]

[12 Periods]

Textbook:

1. Financial Accounting, T.S. Reddy & Dr. A. Murthy, Margham Publications - 2018

Reference:

- 1. Advanced Accountancy, S.N. Maheshwari, T.S. Reddy, Vikas publishers -2012
- 2. Advanced Accountancy, S.P. Jain and K.L. Narang, Vol-II-2014

Mapping of Course Outcomes with Program Outcomes:

				-		Program Specific Outcomes							
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3		2	1	\checkmark		\checkmark	
CO2	3	3	1	3	1	2	3	1			\checkmark		
CO3	3	3	2	3	2	2		2	1			\checkmark	
CO4	3	3	3	2	3	3	3		2	\checkmark	\checkmark		\checkmark
CO5	3	2	2	3	1	3	1	1			\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

0	Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards						
Subject code	Subject title	Credit	Lecture	Tutorial	Practical	Туре	
19BPS2CP	Core Practical - Excel in Financial Decision	4	6	0	0	Theory	

Introduction

Advanced excel plays a very important role in structuring and presenting data so that it looks impressive. Once one has good understanding of Excel features like tables, cell styles, formatting options, then it is necessary to make awesome excel workbooks.

Course focus on: Skill Development

Course Outcome:

CO1	:	To inculcate the knowledge of MS Excel
CO2	:	To understand the basic statistics tools & methods
CO3	:	To outline the Analytical commands in Excel
CO4	:	To identify the statistical tools for problem solving
CO5	:	To analyze a program using appropriate analytical tool

Unit-I:

[12 Periods]

- Prepare a table showing the customer details of a bank. [Customer name, Nature of account, Account Number, Address, E-Mail ID] and Perform the following: Delete the customer who had closed the A/c. Insert a row in between the 1st & 2nd customer. Insert a column in between Address & Email ID and Name it as Telephone Number Hide the column 'Address'.
- To Create a table of a company with the following details [Name of the employees, Name of the department, Net Pay, City Address] Copy the production department employees in sheet number
 Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.

Unit-II:

[12 Periods]

To Prepare payroll for the employees (10 employees) of an organization and count the number of employees who are getting the salary of more than Rs.10, 000/-. Calculate with the following components (DA, HRA, CCA, EPF, LIC) as a percentage of basic pay and sum the total basic pay, net pay of all employees.

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:

- 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.

Unit-IV:

[12 Periods]

Suppose that the beginning of May 2012 you purchased shares in Apple, Inc. (Nasdaq: AAPL). It is now five years later and you decide to evaluate your holdings to see if you have done well with this investment. The table below shows the market prices of AAPL.

DATE	PRICE
2012	59.77
2013	121.19
2014	188.75
2015	135.81
2016	256.88
2017	337.41

- 1. Enter the data, as shown, into a worksheet and format the table as shown.
- 2. Create a formula to calculate rate of return for each year. Format the results as percentages withtwo decimal places.
- 3. Calculate the total return for the entire holding period. What is the compound average annual rate of return?
- 4. Create a Line chart showing the stock price from May 2006 to May 2011. Make sure to title the chart and label the axes. Now, create an XY Scatter chart of the same data. What are the differences between these types of charts? Which type of chart is more appropriate for this data?
 - i Experiment with the formatting possibilities of the chart. For example, you might try changing it to a 3-D Line chart and fill the plot area with a marble background. Is there any reason to use this type of chart to display this data? Do the "enhancements" help you to understand the data.

2. In your position as research assistant to a portfolio manager, you need to analyze the profitability of the companies in the portfolio. Using the data for Chevron Corporation below:

Fiscal Year	2017	2016	2015	2014	2013
Total Revenue	1,98,198	1,71,636	2,64,958	2,20,904	2,04,892
Net Income	19,024	10,483	23,931	18,688	17,138

a) Calculate the net profit margin for each year.

b) Calculate the average annual growth rates for revenue and net income using the GEOMEAN function. Is net income growing more slowly or faster than total revenue? Is this a positive for your investment in the company?

c) Calculate the average annual growth rate of total revenue using the average function. Is this result more or less accurate than your result in the previous question? Why?

Create a Column chart of total revenue and net income. Be sure to change the chart so that the x-axis labels contain the year numbers, and format the axis so that 2017 is on the far right side of the axis.

Unit-V:

Prepare a final accounts format in the excel sheet from the following trial balance as per the revised schedule VI?

Debit	RS	Credit	Rs
Opening stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount Received	3,150
Wages	70,000	Profit& loss a/c	6,220
Discount allowed	4,200	Creditors	35,200
Insurance	6,720	Reserves	25,000
Salaries	18,500	Loan from managing	15,700
		director	
Rent	6,000	Share Capital	2,50,000
General expenses	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

Furniture	17,100	
Bank	34,700	
Bad debts	3,200	
Calls in arrears	5,000	
TOTAL	6,60,270	6,60,270

2. Repeat Problem 2 using the data below for Qualcomm Inc. However, this time you should create a copy of your worksheet to use as a template. Replace the data for Chevron with that of Qualcomm.

Hiscal Vear					
	2017	2016	2015	2014	2013
Total Revenue	10,991	10,416	11,142	8,871	7,526
Net Income	3,247	1,592	3,160	3,303	2,470

- a) Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?
- b) Which company was more profitable in 2010? Which was more profitable if you take a longer view? Would this affect your desire to invest in one company over the other?

Textbook:

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

2010

Reference:

- 1. 1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010
- 2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010

	Program Outcomes									Program Specific Outcomes			ic
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	2	3	3	3		2	1	3		2	
CO2	3	3	1	3	1	2	3	1			1		
CO3	3	3	2	3	2	2		2	1			3	
CO4	3	3	3	2	3	3	3		2	3	2		2
CO5	3	2	2	3	1	3	1	1			2		1

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS3CA	Corporate Accounting - I	4	6	0	0	Theory

Introduction:

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues of shares, company finalaccounts, managerial remunerations, valuation of goodwill and liquidations.

Course focus on: Employability

Course Outcome:

CO1	:	To know how the companies, issue of shares forfeitur: and reuses, convert their shares into Stocks
CO2	:	To acquaint students with the legal formats and special items and adjustment pertaining to Underwriting of Shares and Debentures, Valuation of Shares etc.,
CO3	:	To Understand the how profits or losses are distributed before and after incorporation of Companies.
CO4	:	To examine the company's goodwill
CO5	:	To evaluate the liquidation of companies

Unit -I:

[12 Periods] Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares - Rights Issue

- Underwriting.

Unit-II:

Redemption on Preference Shares - Debentures - Issue - Redemption - Profit prior to incorporation

(include all Ratios).

Unit-III:

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit-IV:

Valuation of Goodwill and Shares - Need - Methods of valuation of Goodwill and Shares.

Unit-V:

Liquidation of Companies - Statement of Affairs -Deficiency account.

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

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Textbook:

1. Shukla and Grewal - Advanced Accounts - II, Sultan Chand & Sons, Volume-I, Revised Editions

Reference:

- 1. R.L. Gupta and Radhaswamy- Advanced Accountancy-Sultan Chand & Sons, 2009
- 2. Jain and Narang, Advanced Accountancy, Kalyani Publishers-2014
- 3.Reddy & Moorthy Corporate Accountancy 2012

Mapping of Course Outcomes with Program Outcomes:

G	Program Outcomes									Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3			<mark>S</mark>	
CO2	1	1	3	1	2	1		1	1	1			
CO3	1		3		1	3		1	1				3
CO4	3	1		2		3	1		3			2	
CO5	3	1		3		3	1	3	3	2			

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS3CA	Tally-I	4	0	0	4	Practical

Introduction:

This course will expose students to the development and use of manual and computerized accounting systems. Students will have the opportunity to use accounting software packages to apply their accounting knowledge to real life situations.

Course focus on: Skill development

Course Outcome:

CO1		To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc.
CO1	:	do reconene bank statement, do accidar adjustments, and also print infanciar statements, etc.
CO2	:	To learn to maintain accounts.
CO3	:	To create Single and group ledger
CO4	:	To discuss accounting and inventory management system.
CO5	:	To make students ready with required skill for employability in the job market.

Unit-I:

[12 Periods]

- 1. Create company in the name of "Rathinam & Co" in tally ERP 9 with VAT options.
 - ✤ Accounts with Inventory option.
 - ✤ Financial accounting year 01.04.2021 onwards.

Unit-II:

[12 Periods]

2. M/s. Bharath Electronics is a manufacturing &trading firm of electronic goods owned by Mr. Bharath and Mr. Kannan works as an Accounting Manager. The firm uses Tally ERP 9 to record their business transactions. Kindly guide Mr. Bharath in creating the above-mentioned company in Tally ERP 9 withthe name of his firm creating a user account for Mrs. Kannan giving owner right. Mr. Bharath is very much concerned about the data security and that is why he decides to adopt the following password policy:

- 1. Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it. (For Example: Saravanam1^)
- 2. Users need to change password on first login.
- 3. User should be provided the rights to change their passwords.

After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.

Unit -III:

[12 Periods]

- 2. Create the following Multiple Groups under Fixed Assets in the books of M/s. Bharath Electronics:

 Computer
 Furniture

 Buildings
- 3. Create the below mentioned Ledgers under appropriate groups in the books of M/s. Bharath Electronics:

Using Single Ledger Creation	Using Multiple Ledger Creation
Mr. Awaaz's Capital A/c	Output CST@ 2%
Mr. Awaaz's Drawing A/c	Sales Return @ VAT 5%
Sales VAT @ 14.5%	Purchase Return @ VAT 5%
Output VAT @ 14.5%	CST Sales Return @ 2%
Purchase VAT @ 14.5%	CST Purchase @ 2%
Input VAT @ 14.5%	Input CST @ 2%
CST Sales @ 2%	SBI Bank

Unit-IV:

[12 Periods]

- 1. Create the following data in the books of M/s. Bharath Electronics:
 - a) Unit of Measurement: Nos. (Numbers), Doz. (dozen)
 - b) Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.
 - Under Primary. By allow storage of material option as yes.
 - c) Stock Categories: 15" & 17" (LG Monitor Inch wise)

d) Stock Groups:

	LG Monitor	Printer	Keyboard
CL.	1 т.		

e) Stock Item:

LG Monitor 15"	HP Laser 1010
LG Monitor 17"	Dell Key Board
Samsung Printer	Lenova Keyboard
TVS Epson Printer	Asus Keyboard

Unit V:

1. Take a print out of Cheque no. 146814 Issued 10.10.2017 to Electricity charges.

Textbook:

1. Shraddha Singh and Navneet Mehra, 2017- Tally ERP 10 (Power of Simplicity)

Reference:

1. Learn TALLY 9 - Basic Financial Accounting Tutorial - Online

2. https://dgtalworld.com/tally/Tally%20ERP%209%20t%20a%20Glance.pdf.

Mapping of Course Outcomes with Program Outcomes:

				Program Specific Outcomes									
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3		3	3	3		3	\checkmark		\checkmark	
CO2	3	3	3	1	3	3		1	3		\checkmark		
CO3	3	3	1	1	3	3	1	1	3			\checkmark	
CO4	3	3	1	1		1			3	\checkmark	\checkmark		\checkmark
CO5	3	3		1	1	3	1	1	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

Page 29 of 214 Regulations 2021 **Subject Title**

Introduction:

Subject Code

This paper covers the characteristics of the accounting environment and its financial reporting requirements for companies, and expands on advanced financial accounting issues related to Holding, Banking and Company Insurance

Credit

Lecture

Course focus on: Skill development / Employability

Course Outcome:

CO1	:	To understand the principles of Mergers and Amalgamation, Absorption
CO2	:	To know the operations of Holding companies
CO3	:	To know the Banking company accounts(New Format)
CO4	:	To understand the basic principles of Company Insurance
CO5	:	To know the standards of IFRS

Unit - I:

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit -II:

Holding Company Accounts - Consolidation of Balance Sheets - Contingent Liability - Unrealized Profit - Revaluation of Assets - Bonus issue and Payment of dividend.

Unit -III:

Banking Company Accounts - (New format only).

Unit -IV:

Insurance Company accounts - General Insurance and Life Insurance - Under IRDA 2000 Act (New format only)

Unit -V:

Statements of Accounts for Electricity Companies – Treatment of Repairs and Renewals – Human Resources Accounting - International Financial Reporting Standards (IFRS) Theoretical Aspects only.

NOTE Distribution of Marks: Theory - 20% Problems - 80%

Type

Theory

Practical

0

Tutorial

0

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Textbook:

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalian Publications, 2013

Reference:

1. Corporate Accounts - Gupta R.L. & Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.

2. Advanced Accountancy, Part-I, Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.2003.

Mapping of Course Outcomes with Program Outcomes:

C	Program Outcomes									Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3		3	\checkmark		\checkmark	
CO2	3	3	1	3	3	3	3	1	3		\checkmark		
CO3	3	3		3	3	3	3		3			\checkmark	
CO4	3	3	1	3	3	3	3		3	\checkmark	\checkmark		\checkmark
CO5	3	3	3	3	3	1	3	3	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS4CP Introduction:	Core Practical - SPSS	4	0	0	4	Practical

To introduce participants to the basic practice of statistics by using SPSS Statistics, a statistical software program used for data management and data analysis and learn how to perform basic statistical analyses.

Course focus on: Skill development/ Research

Course Outcome:

CO1	: Define mathematical concepts, algorithmic principles, and computer science fundamentals.
CO2	: An ability to apply design and development principles in the construction of software systems of varying complexity.
CO3	: An ability to function effectively on multi-disciplinary teams to accomplish a common goal.
CO4	: Recognition of the need for and an ability to engage in lifelong learning.
CO5	: An ability to use current techniques, skills, and tools necessary for computing practice.

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

3.0	4.5	4.3	2.5	3.5	2.5	4.0	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	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2. The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug B	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: Drug A and B provides similar relief

3 Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.00	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

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

Null hypothesis: The group means are equal to one another.

1. 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	16	13	12	135	145	11	14	12	14	16	12	14	11	12	12	138	160
	0	0	5			5	0	0	0	0	6	5	8	0	3		

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

Null Hypothesis: (H₀) there is no correlation between age and systolic blood pressure.

Alternate hypothesis: (HA) there is correlation between age and systolic blood pressure

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Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk loos	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total		•	•	•	286150	

4. From the followings prepare the Inventory.

5. From the following prepare payroll

Capital	=	Rs.10, 00,000
Mano	=	Rs.5, 00,000
Krish	=	Rs.2, 00,000
Raghul	=	Rs.3, 00,000
Deposited in	to UCC	D Bank Rs 10,000
Employee G	froups	

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	Manager	Staffs	Supervisors	Workers
Basic salary (on attendance per	Rs 100	RS 80	RS 75	RS.50
day)				
House rent allowance (HRA)(As				
computer value)				
<1000 2%				
1000 to3000 3%				
<3000 5%				
Dearness allowance (DA) (flat				
rate) (per month) Rs 100				
Provident fund (PF) (as user				
declinedvalue) Rs.50				

ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Rraju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

	Program Outcomes										rogram Outc	Specifi omes	c
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3		3	3		2	
CO2	3	3	1	3	3	3	3	1	3		1		
CO3	3	3		3	3	3	3		3			3	
CO4	3	3	1	3	3	3	3		3	3	2		1
CO5	3	3	3	3	3	1	3	3	3		3		2

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention -3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	
19BPS5CA	Core- Cost Accounting	4	1	0	0	

This course consists of a discussion of 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 overhead costs.

Course focus on: Skill development

Course Outcome:

CO1	:	To make the students understand the various services offered and various risks faced by banks
CO2	:	Analyse and provide recommendations to improve the operations of organisations through the application of Cost accounting techniques
CO3	:	Evaluate the costs and benefits of different conventional and contemporary costing systems
CO4	:	To provide adequate knowledge on Cost Accounting principles and practices
CO5	:	Analyze cost-volume-profit techniques to determine optimal managerial decisions.

Unit-I:

[12 Periods]

Type

Definition, scope and nature of cost accounting - cost concepts - classification - objectives and advantages - demerits of cost accounting - methods and techniques - different between cost and financial accounting - cost unit-cost centers - cost sheets.

Unit-II:

Material purchase control, level, aspects, need and essentials of materials control. Stores control-EOQ- stores records - ABC analysis-Pricing of issue of materials (FIFO, LIFO, HIFO, Simple average method, weighted average method)

Unit-III:

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

Unit-IV:

Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate. Unit V: [12 Periods]

Methods of costing: - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gainonly)-Operating cost.

[12 Periods]

[12 Periods]

Textbook:

1. Jain S.P. and Narang K.L - Cost Accounting

Reference:

- 1. R.S.N. Pillai and V. Bagavathi-"Cost Accounting" S. Chand and Company Ltd., New Delhi Edn. 2006.
- 2. Reddy and Murthy-Cost Accounting.

Mapping of Course Outcomes with Program Outcomes:

			Pr	ogram		Program Specific Outcomes							
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	2	3	1	2	3	\checkmark		\checkmark	
CO2	2	1	3	2	3	1	3	1	2		\checkmark		
CO3	1	2	3	2	1	3	3	1	1			\checkmark	
CO4	3	1	1	3	3	3	1	2	1	\checkmark	\checkmark		\checkmark
CO5	1	3	3	2	3	1	2	1	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

0 0	Science (Autonomous), Coimbatore-21. process services) from the academic year 2021 - 202	20nwards	Page 39 of 214 Regulations 2021
Subject Code	Subject Title	Credit	Lecture
19BPS5CP	Core Practical – Tally II	4	0

Tally is powerful accounting software, which is driven by a technology called concurrent multi- lingual accelerated techno day to day activities associated in an enterprise. Tally provides comprehensive solution around accounting principles, inventory Tally software comes with easy-to-use interface thus making it operationally simple.

Course focus on: skill development

Course Outcome:

CO1	:	To enrich the application knowledge of accounting software by creating company,
		entering accounting voucher entries and generate the financial statements.
CO2	:	To generate the GST Reports by making necessary vouchers.
CO3	:	To operate professionally with the knowledge acquired and apply the skills
		throughout financial and accounting areas.
CO4	:	To develop the application knowledge of accounting the transitions for report
		generation of various purposes.
CO5	:	To develop the knowledge on maintaining assets and inventories in active and
		economical manner.

Unit-I:

Creation Voucher Entries & P& L, Balance Sheet Statement generation.

Supporting Informations:

- 1. Capital Introduced by Mr. KAPOOR Rs 500000/- Same was deposited in PNB Bank .
- 2. Purchased Cloth from Mr Ajay 50 Mtrs at Rs 500 per mtr. + GST 18%. While paying to Mr Ajay, he allowed Discount of Rs 1000/- and accepted Rs 28500/- as full and final settlement
- 3. Cash Sales made during the year 150000/-+GST 18%.
- 4. Purchased Machinery required for production of Cloth from Rama Traders and cheque issued immediately from PNB bank 50000/- + GST 18%
- 5. Raw Material purchased from Mr Shriram Traders on 30 days credit 75000/- + GST 18%
- 6. Sold goods to Mr Deepak Enterprises 15000+ GST@18%. Discount of Rs 150/- was allowed to Mr Deepak Enterprises and cheque received for balance payment.
- 7. Cheque received from Mr Deepak Enterprises was dishonored.
- 8. Goods sold to Mr Arun and cheque received. 150000+ GST@18%.
- 9. Wages paid in cash Rs. 25000.
- 10. Cash withdrawn from PNB Bank Rs. 15000.
- 11. Miscellaneous Expenses paid in cash 12000.
- 12. Depreciation: Plant and Machinery 15% WDV method.

GST Return Generation: for the Company Called Sectal P. Ltd.,

13. Commission received in cash Rs 10000/-.

GST liability was offset and balance payment was made in cash.

Supporting Informations:

- 1. Purchased Coocoo Powder box from Mr Arjun 160 nos. at Rs 950 per Box. + GST 18%. Mr Arjun, allowed Discount of Rs 8000/- and accepted Rs 1,44,000/- as full and final settlement.
- 2 Cash Sales made during the year 285000/-+GST 18%.
- 3. Raw Material purchased from Mr Shrinitha Traders on 20 days credit 2,56,000/- + GST 18%
- 4. Sold goods to Mr Dhayalan Co., 315000+ GST@18%. Discount of Rs 1500/- was allowed to Mr Dhayalan Co., and cheque received for balance payment.
- 5. Goods sold to Mr Ragul and cheque received. 1,85,000+ GST@18%.

Unit-III:

Unit-II

Bank Reconciliation Statement for the month of January 2020: Supporting Informations:

The Transactions in the books of M/s RJM Limited

SL	No Date	Transactions for the month	Bank Date
1	01/01/2020	Started business with cash Rs 5,00,000.	-
2	01/01/2020	Cash deposit into SBI Rs. 1,00,000	01/01/2020
3	01/01/2020	Cash withdrawn from SBI for office use Rs 70,000	01/01/2020
4	01/01/2020	Transfer Rs 20,000 from SBI to HDFC Bank.	01/01/2020
5	01/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	01/01/2020
6	01/01/2020	Purchase goods from Kailash Hardware Parryware Steel Pedestal 200 pcs @ Rs 1500 each	-
		Parryware Indus Basin 150 pcs @ 1200 each	
7	01/01/2020	Sold goods to R.K.Enterprise Parryware Steel Pedestal 200 pcs @ Rs 1950 each	-
		Parryware Indus Basin 150 pcs @ 1650 each	
8	01/01/2020	Received cheque from R.K.Enterprise against Invoice	02/01/2020
		No. 19- 20/001 of Rs 752,250 and deposited in HDFC Bank.	
9	02/01/2020	Commission received in HDFC Bank of Rs 25000	31/01/2020
10	02/01/2020	Purchase Furniture of Rs 15000 by cheque (SBI).	31/01/2020
11	02/01/2020	Paid cheque to Kailash Hardware, against Invoice No. 19-20/363 of Rs 250,000 from HDFC Bank	31/01/2020
12	02/01/2020	Bank deducted as Ledger Folio Charges from SBI Current Account Rs 90.	02/01/2020
13	02/01/2020	Paid Salary to Ram in cash Rs 9,500 in cash.	-
14	31/01/2020	Electricity Charges paid Rs 650 in cash	-
15	31/01/2020	Paid Audit Fee of Rs 3000 in cash.	-
16	31/01/2020	Received Interest from SBI of Rs 600.	31/01/2020

14. Mr KAPOOR withdrew Cash Rs. 15000 for his personal use.

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[12 Period]

1	7	31/01/2020	Depreciation charged @10% on furniture.	-
1	8	31/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	-
			460.	

Unit-IV Generation of Cash/Fund Flow Statement.

Supporting Information's:

The summarized balance sheet of Bhadresh Ltd. as on 31.12.05 and 31.12.2006 are as follows:

Liabilities	2005	2006	Assets	2005	2006
Share capital	4,50,000	4,50,000	Fixed asset	4,00,000	3,20,000
General Reserve	3,00,000	3,10,000	Investment	50,000	60,000
P & 1 a/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtor	2,10,000	4,55,000
Tax provision	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage loan		2,70,000			
	10,49,000	12,42,000		10,49,000	12,42,000

Additional Details:

1. Investment costing Rs. 8,000 were sold for Rs. 8,500

2. Tax provision made during the year was Rs. 9,000

During the year part of fixed assets costing Rs 10,000 was sold for Rs 12,000 and the profit was included in P & L A/c. You are required to prepare cash flow statement for 2006.

Unit-V:

[12 Period]

Creation of Cost Category & Cost Centers Supporting Information's:

Company 'Anish Enterprises' with Accounts only option.

Cost Category	Cost Centers
Accounts Department	Mr. Sane
Marketing Department	Mr. Shete
Savings Bank Interest Received	Indian Bank
Savings Bank Interest Received	Dena Bank
Factory Electricity Charges	Meter no. 57011210
Office Electricity Charges	Meter no. 57011220
Voucher Entries	
1/7/2009	Started business with Cash Rs. 30,000/-, building Rs.
	75,000/- and Furniture Rs. 20,000/-
2/7/2009	Opened a Bank account with Indian Bank by depositing
	Rs. 5,000/-
5/7/2009	Paid salary to Mr. Sane Rs. 3,000/- and Mr. Shete Rs.
	2,500/-

inam College of Arts & Science (Autonomous) tted in B.Com (Business process services) fron		Page 42 of 214 Regulations 2021
12/7/2009	Paid commission Rs. 1,500/- to Anand.	
28/7/2009	Paid electricity bill of meter no 57011210 Rs	s. 750/- and
	meter no. 57011220 Rs. 1,250/-	
31/7/2009	Received interest Rs. 350/- from Indian Ban	k and Rs.
	250/- from Dena Bank.	

Textbook:

- 1. 1. GST Using Tally.ERP9 Paperback 1 January 2019, by TALLY EDUCATION PRIVATE LIMITED
- 2. Learning Tally ERP 9 with GST, by Sajee Kurian (Author)
- 3. Tally ERP 10 [Power of Simplicity] Shraddha Singh and Navneet Mehra, 2014

Reference Book:

Tally ERP 9 with GST in Simple Steps, by DT Editorial Services (Author).
 Learn TALLY 9 - Basic Financial Accounting Tutorial

Mapping of Course Outcomes with Program Outcomes:

			Pr	ogram		Program Specif Outcomes				ic			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	2	3	1	2	3	~		\checkmark	
CO2	2	1	3	2	3	1	3	1	2		\checkmark		
CO3	1	2	3	2	1	3	3	1	1			\checkmark	
CO4	3	1	1	3	3	3	1	2	1	\checkmark	\checkmark		\checkmark
CO5	1	3	3	2	3	1	2	1	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS6CA	Management	4 5		0	0	Core
	Accounting					

Management accounting provides data to the management on the basis of which they take decisions to Achieve organizational goals and improve their efficiency.

Course focus on: Skill development

Course Outcome:

CO1	:	To provide the fundamental knowledge and techniques in Management Accounting.
CO2	:	Find and Apply tools and techniques used to plan, control and make decision.
CO3	:	Prepare budgets and demonstrate budget control Techniques.
CO4	:	To provide the fundamental knowledge about managerial applications of marginal costing.
CO5	:	Illustrate and Build the knowledge of break-even analysis and profit maximization.

Unit-I:

[12 Periods]

Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.

Unit-II:

[12 Periods]

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet..

Unit-III:

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Unit-IV:

Fund flow and cash flow statement meaning of fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

Unit-V:

[12 Periods]

Budgeting - Cash Budget - Production Budget - Sales Budget - Flexible Budget - Zero based

Budget.

Textbook:

1. Reddy & Murthy, Management Accounting, Margham Publications, Chennai, 2005

Reference:

1. Dr.S.N.Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi, 2002

2. MY Khan & PK Jain, Management Accounting, Tata McGraw-Hill, New Delhi

Mapping of Course Outcomes with Program Outcomes:

G			Pr	ogram		Program Specif Outcomes							
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	2	3	1	2	3	\checkmark		\checkmark	
CO2	2	1	3	2	3	1	3	1	2		\checkmark		
CO3	1	2	3	2	1	3	3	1	1			\checkmark	
CO4	3	1	1	3	3	3	1	2	1	\checkmark	\checkmark		\checkmark
CO5	1	3	3	2	3	1	2	1	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

[12 Periods]

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Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS6CP	19BPS6CP Core Practical VI :		5	0	0	Core
	Management					
	Accounting					

Management accounting provides data to the management on the basis of which they take decisions to achieve organizational goals and improve their efficiency.

Course focus on: Skill development

Course Outcome:

CO1	:	To provide the fundamental knowledge and techniques in Management Accounting
CO2	:	Find and Apply tools and techniques used to plan, control and make decision
CO3	:	Prepare budgets and demonstrate budget control techniques.
CO4	:	To provide the fundamental knowledge about managerial applications of marginal costing.
CO5	:	Illustrate and Build the knowledge of break-even analysis and profit maximization

Unit-I

[12 Periods]

Management Accounting : Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making.

Unit - II

[12 Periods]

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.

statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow

Ratio Analysis; Limitations of Accounting Ratios.

Statement. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

Fund flow and cash flow statement meaning of fund flow statement -Uses of fund flow

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend

analysis. Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of

Unit-V

Unit-III

Unit-IV

Budgeting - Cash Budget - Production Budget - Sales Budget - Flexible Budget - Zero based Budget.

TextBooks:

1. Reddy & Murthy, Management Accounting, Margham Publications, Chennai, 2005.

Reference Books:

- 1. Dr.S.N.Maheswari, ManagementAccounting, SultanChand&Sons, NewDelhi, 2002
- 2. MYKhan&PK Jain, ManagementAccounting, TataMcGraw- Hill, New Delhi

Note: Distribution of marks 80% Problem and 20% Theory.

										gram Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	1	3	3	1	2	3	3		2
CO2	1	3	3	1	3	1	3	1		1	2	3	1
CO3	1	3		1	3	3	3		1	2	2		2
CO4	3	1	1	3		3	1	1	3	3	3	3	
CO5	1	3	3	1	3	1	3	1		1	3	1	1

Mapping of Course Outcomes with Program Outcomes:

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[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCCC01 research	Market and	4	5	0	0	Theory
	Marketing research					

Computer Applications in Business is designed to introduce the first year AIT fresh man students to the world of computers and software applications.

Course focus on: Skill development

Course Outcome:

CO1	:	Recall and explain the fundamental concept of Marketing and Market Research
CO2	:	Recognize and analyze the marketing strategies.
CO3	:	Recall and interpret the need and importance Promotion of Marketing.
CO4	:	Infer and analyze the Factors of consumer behavior.
CO5	:	Evaluate the Retailing Concepts.

Unit-I: Introduction to Marketing

[12 Periods]

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardization – Market Information .

Unit-II: Consumer Behavior

Consumer Behavior –meaning –Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation – Customer Relations Marketing - Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling Price Mix-Importance-Pricing objectives - 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- III: Introduction and Basic Concepts

Introduction of Marketing research, nature, scope, interaction between management and marketing research, marketing information system and decision support system in marketing research, research process, types of research.

Unit-IV: Applications of Marketing Research

Consumer Market Research, Business-to-Business Market Research, Product Research, Pricing Research, Motivational Research, Distribution Research.

Unit-V: Recent Trends in Marketing Research

Marketing Information System and Research, Online Marketing Research, Recent Trends in Marketing Research, Research in Lifestyle Retail, Marketing Research and Social Marketing, Rural Marketing Research, Trends in Services Marketing Research, Brand Equity Research, International Marketing and Branding Research

Textbook:

1. Marketing Management - Rajan Sexena

Reference:

- 1. Principles of Marketing Philip Kotler & Gary Armstrong
- 2. Marketing Management V.S. Ramasamy and Namakumari

[12 Periods]

[12 Periods]

Mapping of Course Outcomes with Program Outcomes:

			Pr		Program Specific Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	2	3	1	2	3	\checkmark		\checkmark	
CO2	2	1	3	2	3	1	3	1	2		\checkmark		
CO3	1	2	3	2	1	3	3	1	1			\checkmark	
CO4	3	1	1	3	3	3	1	2	1	\checkmark	\checkmark		\checkmark
CO5	1	3	3	2	3	1	2	1	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject code 19BPS1CO	Subject title DSC Practical 1C-	Lecturer 0	Tutorial 0	Practical 2	Credit 2	Type Practical
	Marketing and Mar	ket				
	research					

Computer Applications in Business is designed to introduce the first year AIT freshman students to the

world of computers and software applications.

Course focus on: Skill development

Course Outcome:

CO1	Recall and explain the fundamental concept of Marketing and Market Research
CO2	Recognize and analyze the marketing strategies.
CO3	Recall and interpret the need and importance Promotion of Marketing.
CO4	Infer and analyze the Factors of consumer behavior.
CO5	Evaluate the Retailing Concepts.

Study for a leading global communications equipment manufacturer. We had only 10 days to complete a complex study across the entire US. The objective was to enable C-Level executives to quickly develop a strategic plan regarding hiring, investment in R&D facilities, and location of R&D facilities.

A leading global hotel firm to look for innovative marketing practices at competing hotel firms, large and small. In particular, we sought innovations in loyalty programs, corporate communications, direct booking, and development of repeat/frequent guests marketing strategies.

One of the world's largest medical and industrial technologies firms. Our task was to identify consultancies that concentrate on the health care industry, top firms that employ large numbers of very specific types of experts. In particular, we sought exacting information about types of services offered, employee count, geographies served, and an in-depth look at in-house specialties.

An industry-leading, global manufacturer. Our task was multi-faceted and complex. In particular, we sought exacting information about services and products provided to hospitals and clinics in the US and EU. We worked with the Client to determine market opportunities and go-to-market strategies. The work included numerous, in-depth interviews with end-users who direct specialty departments at hospitals.

1. Design a vital consumer survey. The purpose was to enable an apparel manufacturing firm to show retail chains the percentage of young American women who wear "plus sizes" (large-size clothing), how and where they shop, and what their challenges and frustrations are in finding clothing that suits their body styles. The objective was to show market potential and merchandising opportunities in this clothing category.

2. An intensive survey of apparel pricing in retail stores in Asia, Europe and the USA. The goal was to compare pricing for certain types of merchandise across a broad array of brands. The data *Approved in the BOS Meeting held on 04-05-2021*

had to be gathered quickly and simultaneously in 5 nations on 3 continents, so that it would be upto-date. Web site prices were not used—the requirement was that pricing had to be in-store only.

3. An important consumer survey in the airline sector. The purpose was to enable a travel services firm to better understand how airline passengers make ticket purchase choices. The audience was USA, selected major markets. The objective was to enable the client to better understand how to market and advertise to potential travelers.

Textbook:

1. Marketing Management - Rajan Sexena

Reference:

- 1. Principles of Marketing Philip Kotler & Gary Armstrong
- 2. Marketing Management V.S. Ramasamy and Namakumari

Program Specific Program Outcomes Outcomes Course Outcomes **P01 P03 P04** P05 **P06 P07 P08 P09** PSO1 PSO2 PSO3 PSO4 **PO2** 3 2 **CO1** 3 3 3 1 2 3 1 2 3 1 **CO2** 2 1 3 2 3 1 3 1 2 2 **CO3** 2 3 2 3 3 1 1 1 1 2 2 3 **CO4** 3 3 3 1 1 3 1 2 1 2 3 **CO5** 1 3 3 2 3 1 2 1 3

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Insurance Principles and Practices	4	5	0	0	Core

This course aims to provide students with the knowledge of general principles and practices of insurance. It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products. After successful completion of this course, students should be able to use insurance as a tool to manage personal and/or group assets.

Course focus on: Skill development

Course Outcome:

CO1	:	Provide a basic understanding of the Insurance Mechanism.
CO2	:	Learn about identification of various types of risks and how to analyses them.
CO3	:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.
CO4	:	Evaluate the major Life Insurance and General Insurance Products.
CO5	:	Develop the knowledge about insurance industry in India its regulation and financial assessment.

Unit-I:

[12 Periods]

Defining Risk and Uncertainty - Classification of Risk - Sources of Risk - External and Internal Insurance – Meaning- Nature and Significance Essential Requirements and Principles of Risk Insurance- Reinsurance-Privatization of Insurance Business in India- Insurance Regulatory Development Authority – Recent Developments in the Insurance Sector..

Unit-II:

[12 Periods]

[12 Periods]

Life Insurance - Law Relating to Life Insurance- General Principles of Life Insurance Contract- Proposal And Policy-Assignment and Nomination- Title and Claims- Concept of Trust In Life Policy- LIC - Role and Functions - Premium Payment, Lapse and Renewal.

Unit-III:

General Insurance - Law Relating to General Insurance- Different Types of General Insurance- General Insurance Vs Life Insurance- Nature of Fire Insurance -Various Types of Fire Policy-Subrogation- Double Insurance-Contribution- Proximate Cause- Claims of Recovery- Accident and Motor Insurance – Nature- Disclosure- Terms and Conditions Claims and Recovery- Third Party Insurance- Compulsory Motor Vehicle Insurance- Accident Insurance.

Unit-IV:

Deposit and Credit Insurance – Nature-Terms and Conditions- Claim, Recovery Etc.,- Public Liability Insurance-Emergency Risk Insurance Structure and Power- Function of General Insurance Corporation of India- Deposit Insurance and Credit Guarantee Corporation.

Unit V:

[12 Periods]

Marine Insurance - Law relating to marine insurance - Scope and Nature- Types of Policy- Insurable Interest-Disclosure and Representation- Insured Perils- Proximity Cause- Voyage- Warranties- Measurement- Subrogation-Contribution- Under Insurance.

Text Books

- 1. M.N. Mishra: Insurance Principles and Practices
- 2. Kothari & Bahl: Principles and Practices of Insurance

Reference Books

- 1. G.S.Panda: Principles and Practices of Insurance
- 2. N.D.Kapoor: Elements of Business Law

Mapping of Course Outcomes with Program Outcomes

	Program Outcomes									Program Specific Outcomes					
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4		
CO1	3	3	3	1	3	1	3	3	3	3		2			
CO2	1	1	1	3	1	3	1	1	1		1				
CO3	3	2	2	2	1	2	3	2	2			3			
CO4	1	3	3	2	3	2	1	3	3	3	1		2		
CO5	3	3	1	3	2	3	3	3	1		3		1		

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS006	DSC Practical - 2C	0	0	0	2	Practical
	Insurance Principles					
	and Practices					

This course aims to provide students with the knowledge of general principles and practices of insurance. It is designed to help students understand the theories, regulatory framework of insurance, types of insurance, and the major types of insurance products. After successful completion of this course, students should be able to use insurance as a tool to manage personal and/or group assets.

Course focus on: Skill development

Course Outcome:

CO1	:	Provide a basic understanding of the Insurance Mechanism.
CO2	:	Learn about identification of various types of risks and how to analyses them.
CO3	:	Compare various kinds of insurance plans as well as the contract selection criteria from a cost-benefit point of view.
CO4	:	Evaluate the major Life Insurance and General Insurance Products.
CO5	:	Develop the knowledge about insurance industry in India its regulation and financial assessment.

Unit-I:

[12 Periods]

1. Create case study Recovering from Property Damage and Employee Injury

Unit-II:

[12 Periods]

[12 Periods]

[12 Periods]

2. Create case study Workers Compensation and Subrogation - Recovering Money and Lowering Premiums

Unit-III:

3. Create case study on Timely Reporting of Workers Compensation Claims

Unit-IV:

4. Using Contracts to Protect Your Business: Certificates of Insurance, Hold Harmless and Indemnification Agreements

Unit-V:

5. Using Contracts to Protect Your Business: Certificates of Insurance, Hold Harmless and Indemnification Agreements.

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Textbook:

1. M.N. Mishra: Insurance Principles and Practices, PHI Learning Private Limited, New Delhi, 2009

Reference:

1. Sarika kulkarni Business Process Outsourcing Jaico publishing house, Delhi 2005

2. Prasant Kumar Pattnaik ,Fundamentals of Cloud Computing , Vikas Publishing House

Private Ltd, New Delhi . Edition 2015.

Mapping of Course Outcomes with Program Outcomes:

			Pr	ogram		Program Specific Outcomes							
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Туре
17BPS53A	Capital Markets	5			4	Core-XII

To study about the securities market (an integral part of capital market) which can provide sufficient marketability and price continuity for shares, so necessary for the needs of investors.

Course focus on: Entrepreneurship

Course Outcome:

CO1	explain the basic concepts about capital market
CO2	Solve the problems arising in capital market.
CO3	Analyze the process required for capital market
CO4	calculate the risk structure of stock and financial derivatives
CO5	Prepare the evaluation rapport on capital markets.

Unit-I:

[12Periods]

Securities - Types of Securities - Equities - Fixed Income & Govt. Securities - Derivatives - OTC Products - Participants in a Trade & Global Financial Markets - Financial Markets – Exchange - OTC Products and Financial Markets - Participants in a trade - Overview of regulators & important regulations.

Unit-II:

[12 Periods]

Basics of Investment Banking - Trade Life Cycle - Clearing and Settlement - Securities Lending - Prime Brokerage - Collateral Management - Corporate Actions - Mandatory & Voluntary - Corporate Actions: How they affect securities.

Unit-III:

Mutual Funds - Transactions in Mutual Funds - Fund Expenses - Transfer Agency - Hedge Funds - Understanding Hedge Funds - Hedge Fund strategies.

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Unit-IV:

Private Equity - Understanding Private Equity Operations - Fund Accounting & NAV calculations - Performance reporting - Reconciliations in Asset Management.

Unit V:

Counter party - Credit Risk Management - Market Risk Management.

Textbook:

- 1. Mulki, M A.The New Capital Issue Market in India.
- 2. Dave, S.A. State of the Capital Market.

Mapping of Course Outcomes with Program Outcomes:

	Program Outcomes										rogram Outc	Specifi omes	ic
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	DSC Practical - 3C	4	5	0	0	Core
	Capital Markets					

Introduction:

Course Outcome:

CO1	:	Creating awareness on SEBI, its objectives, powers, management & functions.
CO2	:	Familiarizes the students with the mechanism of capital market operations.
CO3	:	Understanding the practical aspects of primary market operations & book building process
CO4	:	Creating an insight into the functions of stock exchange and their working.
CO5	:	Develops an adequate working knowledge of DEMAT Accounts, depository system, NSDL & CDSL.

Unit-I:

How to apply a DEMAT Account

Unit-II:

Procedure for cancellation of DEMAT Account

Unit-III:

Preparing in the NSDL form?

Unit-IV:	[12 Periods]
Application for FREEZING & UNFREEZING of an account in NSDL format?	

Unit-V:

What are the procedure to share transfer form

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Textbook:

1. Gupta N.K and Monica Chopra : Financial Markets Institutions and services

Reference:

- 1. Yogesh Maheswary : Investment Management
- 2. Soji kumar.K and Alex Mathew : Indian Financial System and Markets

Mapping of Course Outcomes with Program Outcomes:

	Program Outcomes										Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	3	1	2	3	1	2	3	~		\checkmark		
CO2	2	1	3	2	3	1	3	1	2		\checkmark			
CO3	1	2	3	2	1	3	3	1	1			\checkmark		
CO4	3	1	1	3	3	3	1	2	1	\checkmark	\checkmark		\checkmark	
CO5	1	3	3	2	3	1	2	1	3		\checkmark		\checkmark	

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Туре
	Managing Business	5			4	
	Processes					

The course helps students identify information-bearing events, assess and improve process efficiency,

learn to model and analyze business processes, and understand the interactions between human

behaviorAnd process design.

Course focus on: Entrepreneurship

Course Outcome:

CO1	Develop business models that support a company's strategic objectives.						
	Appraise the impact on financial and operational performance of specific business						
CO2	processes/models.						
	Analyze the key business processes that drive the value chain of an organization throughout the						
CO3	entire product life cycle.						
CO4	Evaluate current global business issues and their impact on various enterprises.						
	Work effectively on team projects and research assignments respecting the diversity to all team						
CO5	members.						

Unit-I:

Introduction to Process Management - Process Definition - Recognition of Business Processes - Core Processes Vs Support Processes - Components of Process Management - Understanding Internal customer Vs End User

Unit-II:

BPO Overview - Outsourcing Environment - Need for Outsourcing - Business Processes outsourced to India

- . BPS Life Cycle -Sales/Solutioning - Transition - Steady State - Value Creation.

Unit-III:

Metrics Management - Service Level Agreements - Business Metrics Vs Operations Metrics - Target Setting

Unit-IV:

Process Mapping Techniques - Process Levels - Process Mapping - Symbols, SIPOC - Kano Model -

SIPOC Fundamentals - Customer Expectations in Business Process Outsourcing.

[12Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Approved in the BOS Meeting held on 04-05-2021

Unit-V:

[12 Periods]

Risk - Risk Types - Operational Risk - Information Security Risk - Financial Risk - Strategic Risk - Risk Mitigation Plans

Textbook:

 Ravi Anupindi, Sunil Chopra, Sudhakar D. Deshmukh -, 2012 Managing Business Process Flows, Pearson Education.

Reference:

1. Jeston, John, Nelis, Johan, (2014), Business Process Management. Routledge. ISBN 9781136172984.

2. https://solutionsreview.com/business-process-management/understanding-difference-lean-sixsigmabusiness-process-management.

Mapping of Course Outcomes with Program Outcome:

			Pr	ogram	Outcon		Program Spec Outcomes				ic		
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention -1

Rathinam Colle	Pa	Page 62 of 214				
Admitted in B.C	Regulations 2021					
Subject Code	Subject Title	Lecturer	Tutorial	Practical	Credit	Туре
	Managing Business	5			4	
	Process					

The course helps students identify information-bearing events, assess and improve process efficiency, learnto model and analyze business processes, and understand the interactions between human behavior and process design.

Course focus on: Employment/ Entrepreneurship

Course Outcome:

CO1	:	Develop business models that support a company's strategic objectives.
CO2	:	Appraise the impact on financial and operational performance of specific business processes/models.
CO3	:	Analyze the key business processes that drive the value chain of an organization throughout the entire product life cycle.
CO4	:	Evaluate current global business issues and their impact on various enterprises.
CO5	:	Work effectively on team projects and research assignments respecting the diversity to all team members.

Unit-I:

[12Periods]

1. Coffee 2016 asks students to consider the coffee supply chain and generate ideas for what can be done to equalize returns across various stakeholders. The case draws a parallel between coffee and wine. Both beverages encourage connoisseurship, but only wine growers reap a premium for their efforts to ensure quality. The case describes the history of coffee production across the world, the rise of the "third wave" of coffee consumption in the developed world, the efforts of the Illy Company to help coffee growers, and the differences between "fair" trade and direct trade. Faculty have found the case provides a wide canvas to discuss supply chain issues, examine marketing practices, and encourage creative solutionsto business problems.

Unit-II:

[12Periods]

The case describes AXA's corporate responsibility (CR) function. The company, a global leader in insurance and asset management, had distinguished itself in CR since formallyestablishing a CR unit in 2008. As the case opens,

AXA's CR unit is being moved from the marketing function to the strategy group occasioning a thorough review as to how CR should fit into AXA's operations and strategy. Students are asked to identify CR issues of particular concern to the company, examine how addressing these issues would add value to the company, and then create metrics that would capture a business unit's success or failure in addressing the concerns.

Unit-III:

[12Periods]

The case considers IBM's Corporate Service Corps (CSC), a program that had become the largest pro bono consulting program in the world. The case describes the program's triple-benefit: leadership training to the brightest young IBMers, brand recognition for IBM in emerging markets, and community improvement in the areas served by IBM's host organizations. As the program entered its second decade in 2016, students are asked to consider how the program can be improved. The case allows faculty to lead a discussion about training, marketing in emerging economies, and various ways of providing social benefit. The case highlights the synergies as well as trade-offs between pursuing these triple benefits.

Unit-IV:

[12Periods]

4. The case describes revelations that the production of cocoa in the Côte d'Ivoire involved child slave labor. These stories hit Cadbury especially hard. Cadbury's culture had been deeply rooted in the religious traditions of the company's founders, and the organization had paid close attention to thewelfare of its workers and its sourcing practices. The US Congress was considering legislation that wouldallow chocolate grown on certified plantations to be labeled "slave labor free," painting the rest of the industry in a bad light. Chocolate producers had asked for time to rectify the situation, but the extension they negotiated was running out. Students are asked whether Cadbury should join with the industry to lobby for more time? What else could Cadbury do to ensure its supply chain was ethically managed?.

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Unit-V:

[12Periods]

5. The case describes how the Mayo Clinic, one of the most prominent hospitals in the world,engaged designers and built a research institute, the Center for Innovation (CFI), to study the processes of healthcare provision. The case documents the many incremental innovations the designers were able to implement and the way designers learned to interact with physicians and vice-versa.

In 2010 there were questions about how the CFI would achieve its stated aspiration of "transformational change" in the healthcare field. Students are asked what would a major change in health care delivery looklike? How should the CFI's impact be measured? Were the center's structure and processes appropriate for transformational change? Faculty have found this a great case to discuss institutional obstacles to innovation, the importance of culture in organizational change efforts, and the differences in types of innovation. This case is freely available to the public.

Textbook:

1. Hawkins, Best, Coney, Consumer Behavior, 8/e, TMH, New Delhi, 2002.

Reference:

1. Jeston, John, Nelis, Johan, (2014), Business Process Management. Routledge. ISBN 9781136172984.

2. https://solutionsreview.com/business-process-management/understanding-difference-lean-sixsigma-business-process-management/

~		Program Outcomes								Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.	
Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Туре
	Industry 4.0	4	6	0	0	Practical

Industry 4.0, also sometimes referred to as IIoT or smart manufacturing, marries physical production and operations with smart digital technology, machine learning, and big data to create a more holistic and better connected ecosystem for companies that focus on manufacturing and supply chain management.

Course focus on: Skill development

Course Outcome:

CO1	:	To understand the technologies of Industry 4.0
CO2	:	To study about artificial intelligence
CO3	:	To enumerate Big data Analytics
CO4	:	To analyse the application IoT in manufacturing units
CO5	:	To recall Internet things

Unit-I

[12 Periods]

Industry 4.0- Need – Reason for Adopting Industry 4.0 - Definition – Goals and Design Principles

-Technologies of Industry 4.0 - Big Data - Artificial Intelligence (AI) - Industrial Internet of

Things - Cyber Security - Cloud - Augmented Reality

Unit-II

Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI -Foundations of AI - The AI - environment - Societal Influences of AI - Application Domains and Tools - Associated Technologies of AI - Future Prospects of AI - Challenges of AI

Unit-III

Big Data: Evolution - Data Evolution - Data: Terminologies - Big Data Definitions -Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components: Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools.

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

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Unit -IV

Applications of I o T – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, I o T, Robotics

Unit-V

Jobs 2030-Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future -Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 - Framework for aligning Education with Industry 4.0

Text Book:

P. Kaliraj, T. Devi, Higher Education for Industry 4.0 and Transformation to Education5.0, 2020.

Reference Books:

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi, 2003

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behavior, Second Edition, Bizttantra, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

			Pr	ogram	Outcon		Program Specific Outcomes						
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	3	3		1	1	3	1	1		\checkmark		\checkmark

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly Correlated mention – 3 If moderately correlated mention – 2 If less correlated mention - 1 If no correlation leave blank

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPSC02	Campus to Industry	4	6	0	0	Core
Introduction:						

Employers from corporate world want to select, retain and promote young individuals who are good at written and vocal communications, good at taking initiatives, responsibility, who are ethical and capable to work under pressure. All this is a mandate on top of technical expertise and knowledge gained from college and experience. Campus to Corporate has designed a premium program in that empowering aspiring studentsand training them to make the transition from the campus to the corporate world successfully.

Course focus on: Skill development

Course Outcome:

CO1	:	To develop the interpersonal skills to fit in the corporate culture.
CO2	:	To inculcate business etiquette.
CO3	:	Acquire time management by incorporating various tasks.
CO4	:	To learn the conflict management by applying problem solving techniques.
CO5	:	Enhancing self-esteem and social skills.

Unit-I:

[12 Periods]

[12 Periods]

[12 Periods]

Communication and Presentation Skills: Verbal-Non-Verbal- Listening Skills - Writing Skills - Questioning Skills. Fundamentals of an Effective Presentation - 5 P's of an Effective Presentation - Public Speaking-Managing Voice and Language- Importance of Visual Aids.

Unit-II:

Business Etiquette: Making the First Impression - Importance of Handshakes - Business Card Etiquette -Grooming - Personal Hygiene - Body Language - Telephone and email Etiquette.

Unit-III:

Time and Team Management: Prioritization - Dealing with Difficult Tasks -Getting Organized -How to get away from Distractions - Work-Life Balance- Managing Relationships- Understanding the Cultural Diversity- Teambuilding Process and Techniques- Balancing Team Needs and Individual Needs. Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Unit-IV:

Conflict Management: Creating a Win-Win situation -Negotiation and Persuasion - Dealing with Aggressive Behavior - Different Styles of Handling Conflicts - Dealing with Emotions - Conflict Resolution Strategies -Tools and Techniques for Conflict Management.

Unit-V:

Building Confidence: Overcoming Nervousness - Deal with Conflicts Effectively - Developing Positive Attitude - Increase Public Speaking Skills - Reach Personal and Professional Goals -Strengthening your Self-Esteem - Developing Social Skills.

Textbook:

1. From Campus to Corporate – K.K. Ramachandran, K.K. Karthick.

Reference:

Т

1. From Campus to Corporate - Marla Harr

2. Taxmen's Campus to Corporate - Dr. S.S. Narula

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

Course	Program Outcomes									Program Specific Outcomes			
Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

[**12 Periods**] ith Aggressive

[12 Periods]

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[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecturer	Tutorial	Practical	Туре	
	DSC Practical- Campus to Indu		6	0	0	Practical	

Introduction:

Employers from corporate world want to select, retain and promote young individuals who are good at written and vocal communications, good at taking initiatives, responsibility, who are ethical and capable to work under pressure. All this is a mandate on top of technical expertise and knowledge gained from college and experience. Campus to Corporate has designed a premium program in that empowering aspiring students and training them to make the transition from the campus to the corporate world successfully.

Course focus on: Entrepreneurship

Course Outcome:

CO1	:	To develop the interpersonal skills to fit in the corporate culture.
CO2	:	To inculcate business etiquette.
CO3	:	Acquire time management by incorporating various tasks.
CO4	:	To learn the conflict management by applying problem solving techniques.
CO5	:	Enhancing self-esteem and social skills.

Unit-I:

Explain the Do's and Don'ts in conversation

Unit-II: Create a e-mail using e-mail etiquette Unit-III: Debrief the term balancing balloon Unit-IV: Organize your do list with an professional example

Unit-V:

Evaluate the stages of team building

Approved in the BOS Meeting held on 04-05-2021

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Textbook:

From Campus to Corporate – K.K. Ramachandran, K.K. Karthick

Reference:

- 1. From Campus to Corporate Marla Harr
- 2. Taxmen's Campus to Corporate Dr. S.S. Narula

Mapping of Course Outcomes with Program Outcomes:

G	Program Outcomes									Program Specific Outcomes			ïc
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Company Law	4	5	0	0	Theory

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

Course focus on: Employability

Course Outcome:

CO1	:	Explains the basic concepts of company law and provide the knowledge of company, shares and kinds of the company.
CO2	:	Understand the memorandum of association, describes the memorandum of association and article of association.
CO3	:	Describes the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies.
CO4	:	Illustrates the relationship between company and debenture holders. Interprets the management of company it's borrowing and legal position.
CO5	:	Identify the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up.

Unit-I:

[12 Periods]

[12 Periods]

[12 Periods]

Nature and Definition of Company – Kinds of Companies –Procedure for Incorporation of company under companies Act 2013. Privileges of Private Company -Formation of Company

Unit-II:

Memorandum of Association – Contents and Alteration doctrine of Ultravirus – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management

Unit-III:

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus - Statement in Lien of Prospectus – Statement in Prospectus and Remedies. – Kinds of Shares and Debentures.

Unit-IV:

Company Management – Borrowing Powers of Companies- Legal Position – Director and Secretary – Qualification and Disqualification – Appointment, Removal, Rights, Duties and Power of Directors.

Unit-V:

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Resolutions – Kinds of Resolutions- Winding up - Modes of Winding Up.

[12 Periods]

Textbook:

1. N.D. Kapoor-Sultan C.Vhand & Sons- Company law –13th edition, latest reprint, 2015.

Reference:

1. Tandon-Company Law and Secretarial Practice- Sultan chand & Sons,2003.

2. P.K. Ghosh -Company Law and Secretarial Practice-S.Chand & Sons-14th edition, 2013.

Mapping of Course Outcomes with Program Outcomes:

	Program Outcomes											
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09			
CO1	1	3	3		1	1	3	1	1			
CO2	3	1	1	1	3	3	1	3	3			
CO3	1	3	1		3	1	3	1	1			
CO4	1	3	1	1	1	1	3	1	1			
CO5	1	1	3		1	1	1	1	1			

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
• / • /	DSC Practical - Company law	2	0	0	2	Practical

To familiarize the concept of company law concept, fundamentals, tools, techniques and its significance in the liberalized business environment. Students can learn the law and legal principles in various subject areas.

Course focus on: Employability

Course Outcome:

CO1	:	Identify the company, shares and kinds of the company.
CO2	:	Analyze the memorandum of association and article of association.
CO3	:	Experiment with the use of prospectus in a company by understanding contents of prospectus along with statement in prospectus and its remedies.
CO4	:	Identify and interpret the management of company its borrowing and legal position.
CO5	:	Make use of the Companies Act, provides effective time bound winding up process. It also provides for aspects such as new grounds of winding up

Unit-I:

[12 Periods]

[12 Periods]

Students will have to make a chart on company and its characteristics.

Unit-II:

Students will have to make a presentation on memorandum of association and articles of association.

Unit-III:

Students will have to collect prices of shares in various companies.

Unit-IV:	[12 Periods]
----------	--------------

Students will have to conduct a seminar on the company secretary.

Unit-V:

Prepare a chart on meetings of a company.

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

Textbook:

1. N.D. Kapoor-Sultan C.V.hand and Sons- Company law –13th edition, Latest Reprint,2015.

Reference:

1. . Tandon-Company Law and Secretarial Practice- Sultan Chand and Sons, 2003.

2. P.K. Ghosh -Company Law and Secretarial Practice- S. Chand and Sons-14th edition,2013.

Mapping of Course Outcomes with Program Outcomes:

G			Pr	ogram		Program Specific Outcomes			ic				
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	3	3		1	1	3	1	1	\checkmark		\checkmark	
CO2	3	1	1	1	3	3	1	3	3		\checkmark		
CO3	1	3	1		3	1	3	1	1			\checkmark	
CO4	1	3	1	1	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	3		1	1	1	1	1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре	
	Business Law	4	6	0	0	Theory	

This course helps to enlighten the students' knowledge on business law.

Course focus on: Employability

Course Outcome:

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

Unit-I:

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid and Void Contract — Terms of contract – Offer and Acceptance – Consideration.

Unit-II:

Types of Contracts – Breach of Contract.

Unit-III:

The Indian Partnership Act, 1932 with Amendments: General Nature of Partnership Deed– Rights and duties of partners – Registration and dissolution of a firm.

Unit-IV:

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lost goods – Performance of Contract of Sale – Rights of an unpaid seller.

Unit V:

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Textbook:

1. N.D Kapoor, "Business Law", Sultan Chand & Sons, New Delhi – 2005.

Reference:

- 1. 1. R.S.N Pillai & Bhagavathi, "Business Law", New Delhi 2005.
- 2. M.R Sreenivasan, "Business Law", Margham Publications.

Mapping of Course Outcomes with Program Outcomes:

G	Program Outcomes										Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1		1			2			3		\checkmark		\checkmark		
CO2	1			2		2	3		1		\checkmark			
CO3		1		2		2		3				\checkmark		
CO4		1	1	2	3			3		\checkmark	\checkmark		\checkmark	
CO5	1		2			3	3		1		\checkmark		\checkmark	

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	DSC Practical - Business Law	4	6	0	0	Theory

Introduction:

This course helps to enlighten the students' knowledge on business law.

Course focus on: Skill development

Course Outcome:

CO1	:	To know about the contract Act.
CO2	:	To evaluate breach of contract.
CO3	:	To analyze partnership Act.
CO4	:	To evaluate sales Act in India.
CO5	:	To know about bailment, guarantees and warranties.

Unit-I:

Contract - Case study

Unit-II:	[12 Periods]
Breach of contract – case study	
Unit-III:	[12 Periods]
Partnership deed – case study	
Unit-IV:	[12 Periods]
Finder of lost goods – case study	
Unit-V: Termination of agency – case study	[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

 \checkmark

PSO3 PSO4

Textbook:

3. N.D Kapoor, "Business Law", Sultan Chand & Sons, New Delhi – 2005.

Reference:

CO4

CO5

- 2. 1. R.S.N Pillai & Bhagavathi, "Business Law", New Delhi 2005.
- 4. M.R Sreenivasan, "Business Law", Margham Publications.

G	Program Outcomes								P	U	n Specif comes	ic	
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	P
CO1		1			2			3		\checkmark		\checkmark	
CO2	1			2		2	3		1		\checkmark		
CO3		1		2		2		3				\checkmark	
		1											

Mapping of Course Outcomes with Program Outcomes:

1

1

Mapping should be done based on the Correlation of PO / PSO with PEO.

3

3

3

3

1

If Strongly Correlated mention – 3

1

2

2

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Taxation	4	5	0	0	Theory

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Couse focus on: Employability

Course Outcome:

CO1	:	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income.
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	Described about the provisions of salary income, House property & business or profession and their computation
CO5	:	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable

Unit-I:

I Income Tax- Introduction- Definition- Assessment year – Financial year – previous year –Gross total income- Net total income- agricultural income- Tax Rate for Different Persons. - Permanent Account Number (PAN) - Residential status-Scope of total income on the basis of residential Status - Exempted income under section 10

Unit-II:

Heads of Income; Income from salary - Income from house property.

Unit-III:

Income from Business or Profession - Capital gains.

Unit-IV:

Income from other Sources - Income of other persons included in assessed total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income - Tax liability of an individual and firm.

[12 Periods]

[12 Periods]

[12 Periods]

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Unit-V:

[12 Periods]

Advance tax, Tax Deduction at source, Tax collection at source & Self-Assessment Tax, Filing of Tax Challan's, Preparation & Online filing of TDS Returns, Provisions for filing Return of Income & Self-Assessment-Preparation of Return of Income & filing.

Textbook:

1. Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Reference:

- 1. Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.
- Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

G		Program Outcomes									-	n Specif comes	ic
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1		1			2			3		\checkmark		\checkmark	
CO2	1			2		2	3		1		\checkmark		
CO3		1		2		2		3				\checkmark	
CO4		1	1	2	3			3		\checkmark	\checkmark		\checkmark
CO5	1		2			3	3		1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре	
	DSC Practical -	2	0	0	2	Practical	
T / T / I	Taxation						

An income tax is a tax imposed on individuals or entities (taxpayers) that varies with respective income or profits (taxable income). Many jurisdictions refer to income tax on business entities as companies' tax or corporate tax.

Course focus on: Employability

Course Outcome:

CO1	•	To know about various basic concepts used in Income tax Act.
CO2	:	Impart knowledge on the provisions of Income tax law and practice and make students Compute the assessment practices under the various heads of income
CO3	:	Enable students to develop experience in identifying tax issues and applying the income tax Law to arrive at reasoned solutions to problems.
CO4	:	To know about the provisions of salary income, House property & business or profession and their computation.
CO5	:	Exemplify professional judgments and advice on issues relating to tax payable by Individuals, and companies and other business structures in order to calculate an amount of tax payable or advice on a dispute that may alter the amount of tax payable.

Unit-I:

[12 Periods]

Calculate the liability of Mr. Hasan for the assessment year 2019-2020 Net Agricultural Income - 50,000 Non- Agricultural Income - 3,25,000.

Unit-II:

[12 Periods]

Mr. Kumar has constructed a multistory building at Delhi consisting of 40 flats. Each flat is let out @ 1,000 p.m. The municipal authorities have fixed the rental value of this property as Rs.4,50,000 p.a. The owner bears the following expenses:

i) Lift maintenance	12,000 p.a		
ii) Pump maintenance	8,000 p.a		
iii) Salary of gardener and watchman	3,600 p.a		
iv) Swimming pool expenses	9,000 p.a		
Compute the annual rental value for the property.			

Unit-III:

[12 Periods]

[12 Periods]

Ms. Swathi a non-resident send \$ 25,000 to India on 20th May 2008.On July 7, 2008 a part of this money was utilized to purchase 20,000 shares of XY Ltd. An Indian company @ Rs.10 per shares. On 1/11/2019 these shares were sold @ Rs.40 per shares. Compute the capital gain if telegraphic transfer rates are as follow:

	20/5/2008	7/7/2008	1/11/2019
	(for us \$)	(for us \$)	(For us \$)
Buying Rate	Rs.45	Rs.45.50	Rs. 63.75
Selling Rate	Rs.46	Rs.46.60	Rs. 64.75

Unit-IV:

Following are the incomes of Sri Amar for the financial year 2019-2020.Compute his taxable income under the head other sources if he Resident NOR or Non-Resident:

a) Interest on saving bank deposit a/c with union bank, Delhi	1,000
b) Income from agriculture in Africa invested in Pakistan	40,000
c) Dividends received in USA from an America company part of which Rs.4,000	
Remitted to India	12,000
d) Family pension received in Kenya for services rendered in India	54,000
(Hints: Income from other sources if resident Rs. 92,000; if NOR or NR Rs. 40,000; o	ut of
pension standard deduction of Rs.15,000 is to be allowed)	

Unit-V:	[12 Periods]
The following are the incomes of Mr. Saket	for the financial year 2019-20
Taxable Income from Business	Rs.6,00,000
Taxable Income from HP	Rs 2,00,000
Taxable Income from other sources	Rs 50,000
Calculate Advance tax installments	

Textbook:

1.Pagare, Dinkar. Law and Practice of Income Tax. Sultan Chand and Sons, New Delhi.

Reference:

1. . Lal, B.B. Income Tax Law and Practice. Konark Publications, New Delhi.

2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y 2018-19), Sahitya Bhawan Publications, Calcutta.

~	Program Outcomes									Program Specific Outcomes				
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	1	1	1	3	1	3	3	1	3	\checkmark		\checkmark		
CO2	1	1	1	1	3	1	3	3	1		\checkmark			
CO3	1	1	1	3	1	1	3	1	1			\checkmark		
CO4	1	1	1	3	1	1	3	1	1	\checkmark	\checkmark		\checkmark	
CO5	1	1	1	3	1	1	3	1	1		\checkmark		\checkmark	

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Marketing management	4	5	0	0	Theory
Introduction:						

This course helps to attain basic skills of Marketing Management strategies and conditions.

Course focus on: Skill development

Course Outcome:

CO1	:	To understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide opportunities to analyze marketing activities within the firm
CO4	:	To apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

Unit-I:

Marketing Management - Introduction-Definition of Marketing - Marketing concept - meaning Importance of marketing in developing countries - Functions of Marketing - Marketing environment: various environmental factors affecting the marketing function.

Unit-II:

Buyer Behavior - Buying motives. Market Segmentation - bases - Marketing strategy - Market Structure - Definition and types of channel - Channel selection & problems.

Unit-III:

The Product - Types -consumer goods-industrial goods. Product Life Cycle (PLC) - Product mix - modification & elimination - packing - Developing new Products- strategies.

Unit-IV:

Pricing: Meaning to Buyer & Seller - pricing policies – Objective- factors influencing pricing decisions -Competitors action to price changes – multi product pricing. Physical distribution - Management of physical distribution - marketing risks.

Unit-V:

[12 Periods]

Branding Decisions: Brand - Brand Image, Brand Identity - Brand Personality - Positioning and leveraging Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

[12 Periods]

[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.Page 88 of 214Admitted in B.Com (Business process services) from the academic year 2021 - 2022OnwardsRegulations 2021the brands - Brands Equity – Advertising - online marketing - E-marketing; Digital plat forms.Page 88 of 214

Textbook:

1. Philip Kotler, Marketing Management Sultan Chand and Sons, New Delhi.

Reference:

1. Rajan Nair, Marketiing Management, Konark Publications, New Delhi.

2. Cundiff and Still, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

G			Pr	ogram		Program Specific Outcomes			ic				
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1			2		2	\checkmark		\checkmark	
CO2		1			3		2	3			\checkmark		
CO3	1		2						1			\checkmark	
CO4		1		2		3				\checkmark	\checkmark		\checkmark
CO5	1			1					2		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	DSC Practical -	4	-	٥	٥	TL
	Marketing Management	4	5	U	U	Theory

Introduction:

This course helps to attain basic skills of Marketing Management strategies and conditions.

Course focus on: Skill development

Course Outcome:

CO1	:	On successful completion of this course, the students should have understood Principles of marketing management, market segmentation Product life cycle, pricing, branding
CO2	:	To develop a better appreciation and understanding of the role of marketing in a business organization specifically, and in our society at large.
CO3	:	To provide you with opportunities to analyze marketing activities within the firm
CO4	:	To allow you to apply marketing concepts and theories to realistic marketing situations
CO5	:	To getting knowledge about branding and advertising

Unit-I:

Submit report any four functions of marketing (Field Work)

Unit-II:	[12 Periods]
Submit report market segmentation (Field Work)	
Unit-III:	[12 Periods]
Submit demo for product mix	
Unit-IV:	[12 Periods]
Submit demo for price fixation of a new product	
Unit-V:	[12 Periods]
List out different ways of promoting brand	

Textbook:

- 1. Philip Kotler, Marketing Management Sultan Chand and Sons, New Delhi. Reference:
- 2. Rajan Nair, Marketiing Management, Konark Publications, New Delhi.
- 3. Cundiff and Still, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

			Pr		Program Specific Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1					2	\checkmark		\checkmark	
CO2		1			3		2	3			\checkmark		
CO3	1		2						1			\checkmark	
CO4		1		2		3				\checkmark	\checkmark		\checkmark
CO5	1			1					2		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly Correlated mention – 3 If moderately correlated mention – 2 If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре	
	Financial Management	4	6	0	0	Theory	

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

Course focus on: Employability

Course Outcome:

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit-I:

[12 Periods]

Introduction of Financial Management- Nature and Scope - Finance Functions - Objectives of Financial Management - Profit Maximization and Wealth Maximization - Sources of Finance - Role of a Financial Manager - Time Value of Money.

Unit-II:

Cost of Capital Meaning and Importance- Cost of Specific Sources of Capital - Equity – Preferred Stock – Debt and Retained Earnings - Weighted Average Cost of Capital-Capital Budgeting- Techniques-NPV-Payback Period-ARR-IRR-Capital Rationing.

Unit-III:

Measurement of Leverage - Effect of Operating and Financial Leverage on Profits- Capital Structure -Factors Influencing Capital Structure – Optimal Capital Structure –Determination of Capital Structure.

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Unit-IV:

Dividend Classification - Sources Available for Dividends - Dividend Policy Genera and Forms-Determinants of Dividend Policy-Dividend and Uncertainty- Working Capital Management.

Unit-V:

Working Capital Management - Concepts - Importance – Determination of Working Capital- Budgeting-Importance- Objectives and Preparation of Various Budget.

Textbook:

1. I. M. Pandey - Financial Management.

Reference:

- 1. Khan and Jain Financial Management A Conceptual Approach
- 2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

Mapping of Course Outcomes with Program Outcomes:

			Pr	ogram		Program Specific Outcomes			ic				
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	1	3	1	3	1	1	\checkmark		\checkmark	
CO2	1	1	3	3	1	3	1	3	3		\checkmark		
CO3	2	2	2	2	3	2	3	2	2			\checkmark	
CO4	3	3	3	2	1	2	1	3	2	\checkmark	\checkmark		\checkmark
CO5	3	1	2	3	3	3	3	2	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

If no correlation leave blank

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре	
	DSC Practical -	4	6	0	0	Practical	
T 4	Financial Management						

This course is trains the students to acquire knowledge and develop skills to take rational decisions in the process of financial aspect. This course is designed primarily for students who are being exposed to capital structure, Cost of Capital, Leverage, capital budgeting and Working Capital for the first time. This course covers the explanations about the Financial Management concepts in the organizational context it details the impact of Source of Funding and considerations needed to make financial decisions both inside and outside firms.

Course focus on: Employability

Course Outcome:

CO1	:	Familiarize Participants with Fundamentals of Financial Management in an Organization.
CO2	:	Explore and Develop the Financial Environment in which Firms and Managers Must Operate.
CO3	:	Evaluate the Concepts of Financial Management and Investment, Financing and Dividend Policy Decisions of a Business Concern.
CO4	:	Analyze the Complexities Associated with Management of Cost of Funds in the Capital Structure.
CO5	:	Apply and Leverage and EBIT, EPS Analysis Associate with Financial Data in the Corporate.

Unit-I:

[12Periods]

Somnath Ltd. is engaged in the business of export of garments. In the past, the performance of the company had been up to the expectations. In line with the latest technology, the company decided toupgrade its machinery. For this, the Finance Manager, Dalmia estimated the amount of funds required andthe timings. This will help the company in linking the investment and the financing decisions on acontinuous basis. Dalmia therefore, began with the preparation of a sales forecast for the next four years. Fie also collected the relevant data about the profit estimates in the coming years. By doing this, hewanted to be sure about the availability of funds from the internal sources of the business. For theremaining funds he is trying to find out alternative sources from outside.

Identify the financial concept discussed in the above paragraph. Also state the objectives to be

achieved by the use of financial concept, so identified.

Unit-II:

[12 Periods]

"A business that doesn't grow dies", says Mr. Shah, the owner of Shah Marble Ltd. with glorious 36 months of its grand success having a capital base of RS.80 crores. Within a short span of time, the company could generate cash flow which not only covered fixed cash payment obligations but also create sufficient buffer. The company is on the growth path and a new breed of consumers is eager to buy the Italian marble sold by Shah Marble Ltd. To meet the increasing demand, Mr. Shah decided to expand his business by acquiring a mine. This required an investment of RS.120 crores. To seek advice in this matter, he called his financial advisor Mr. Seth who advised him about the judicious mix of equity (40%) and Debt (60%). Mr. Seth also suggested him to take loan from a financial institution as the cost of raising funds from financial institutions is low. Though this will increase the financial risk but will also raise the return to equity shareholders. He also apprised him that issue of debt will not dilute the control of equity shareholders. At the same time, the interest on loan is a tax deductible expense for computation of tax liability. After due deliberations with Mr. Seth, Mr. Shah decided to raise funds from a financial institution.

□ Identify and explain the concept of Financial Management as advised by Mr. Seth in the above situation.

State the four factors affecting the concept as identified in part (1) above which have been discussed between Mr. Shah and Mr. Seth.

Unit-III:

[12Periods]

Well-being Ltd. is a company engaged in production of organic foods. Presently, it sells its products through indirect channels of distribution. But, considering the sudden surge in the demand for organicproducts, the company is now inclined to start its online portal for direct marketing. The financial managers of the company are planning to use debt in order to take advantage of trading on equity. In order to finance its expansion plans, it is planning to 'raise a debt capital of Rs. 40 lakhs through a loan @ 10% from an industrial bank. The present capital base of the company comprises of Rs. 9 lakh equity shares of Rs. 10 each. The rate of tax is 30% .In the context of the above case:

- □ What are the two conditions necessary for taking advantage of trading on equity?
- Assuming the expected rate of return on investment to be same as it was for the current year i.e.
 15%, do you think the financial managers will be able to meet their goal. Show your workings clearly.

Unit IV:

[12 Periods]

Wireworks Ltd. Is a company manufacturing different kinds of wires? Despite fierce competition in the industry, it has been able to maintain stability in its earnings and as a policy uses 30% of its profits to distribute dividends. The small investors are very happy with the company as it has been declaring high and

stable dividend over past five years.

In context of the above case:

- State any one reason because of which the company has been able to declare high dividend by quoting line from the paragraph.
- ↓ Why do you think small investors are happy with the company for declaring stable dividend?

Unit-V:

[12 Periods]

Abhishek Ltd' is manufacturing cotton clothes. It has been consistently earning good profits for many years. This year too, it has been able to generate enough profits. There is availability of enough cash in the company and good prospects for growth in future. It is a well managed organization and believes in quality, equal employment opportunities and good remuneration practices. It has many shareholders who prefer to receive a regular income from their investments.

It has taken a loan of Rs. 50 lakhs from ICICI Bank and is bound by certain restrictions on the payment of dividend according to the terms of the loan agreement. The above discussion about the company leads to various factors which decide how much of the profits should be retained and how much has to be distributed by the company. Quoting the lines from the above discussion, identify and explain any four such factors.

Textbook:

2. I. M. Pandey - Financial Management.

Reference:

- 1. Khan and Jain Financial Management A Conceptual Approach
- 2. Sharma and Sashi Gupta, Financial Management, Kalyani Publication.

			Pr	ogram	Outcon	nes				P	Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	1	1	3	1	3	1	1	\checkmark		\checkmark		
CO2	1	1	3	3	1	3	1	3	3		\checkmark			
CO3	2	2	2	2	3	2	3	2	2			\checkmark		
CO4	3	3	3	2	1	2	1	3	2	\checkmark	\checkmark		\checkmark	
CO5	3	1	2	3	3	3	3	2	3		\checkmark		\checkmark	

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.If Strongly

Correlated mention -3

If moderately correlated mention -2

If less correlated mention - 1

,	ge of Arts & Science (Autonomo om (Business process services) f	, .		2022Onwards	0	e 97 of 214 ulations 2021
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Computer Application In Business	4	5	0	0	Theory

Computer Applications in Business is designed to introduce the first year AIT freshman students to the world of computers and software applications.

Course focus on: Skill development

Course Outcome:

CO1	:	Understand basics of computer-input devices, output devices, hardware, software and operating system - based content
CO2	:	Perform word processing, data creation, editing and formatting documents in the Software
CO3	:	Get the knowledge to calculate, organize, edit and present the numerical data in spread sheet.
CO4	:	Utilize database for creating files, perform queries, and create forms and reports
CO5	:	Integrate Microsoft Access applications in business for creation of database

Unit-I:

Introduction to computers – Meaning – Characteristics – Areas of Application - Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems

Unit-II:

Word - Creating Word Documents - Creating Business Letters using wizards - Editing Word Documents - Inserting Objects - Formatting documents - spell check and grammar check - Word Count, Auto Correct

- Working with tables - Saving, opening, closing and Protecting documents - Mail Merge.

Unit-III:

Introduction to Spread Sheet (MS -Excel) - Introduction to spread sheets - entering and editing text, numbers and formula - Inserting rows and columns Building Worksheets - Creating and formatting charts - Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

Unit-IV:

MS Access - Introduction - Parts of Access Window, creating a Database, relationships, Creating Table through Design View - Relationship - Query - Forms - Report.

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help – Working with Page Column – Indent

Textbook

MS Office 2000, Sanjay Saxena, Vikas Publishing House-2011

Reference:

- 1. 1 Computer Applications in Business, S.V. Srinivasa Vallabhan Sultan Chand.-2011
- 2. Computer Applications in Business, TD Malhotra, Kalyani Publications PC.-2014

Mapping of Course Outcomes with Program Outcomes:

			Pr	ogram				P	rogran Outo	n Specif comes	ïc		
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	3	1	3	3	1	3	\checkmark		\checkmark	
CO2	1	1	1	1	3	1	3	3	1		\checkmark		
CO3	1	1	1	3	1	1	3	1	1			\checkmark	
CO4	1	1	1	3	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	1	3	1	1	3	1	1		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	DSC Practical - Computer Application in Business	4	5	0	0	Theory

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

Course Outcome:

CO1	:	Recognize when to use each of the Microsoft Office programs to create professional and academic documents
CO2	:	Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards.
CO3	:	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 Internationally accepted Internet and Computing Core (IC3) standards.
CO4	:	Relate real-life MS Word applications for professional or personal use.
CO5	:	Demonstrate fundamental knowledge of MS Word.

I <u>MS WORD</u>

- 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 pagenumbers, 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

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 andlogical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.

<u>III – MS POWERPOINT</u>

- 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. Addvoice 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.

<u>IV</u> <u>- MSACCESS</u>

- 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.

Textbook:

Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher2010

Reference:

- 1. Introduction to Computers, Peter Norton, Tata McGraw HillCompanies-2010
- 2 Computer Fundamentals, P. K. Sinha, Tata McGraw HillCompanies-2010

Course Outcomes	Program Outcomes									Program Specific Outcomes					
	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4		
CO1	1	1	1	3	1	3	3	1	3	\checkmark		\checkmark			
CO2	1	1	1	1	3	1	3	3	1		\checkmark				
CO3	1	1	1	3	1	1	3	1	1			\checkmark			
CO4	1	1	1	3	1	1	3	1	1	\checkmark	\checkmark		\checkmark		
CO5	1	1	1	3	1	1	3	1	1		\checkmark		\checkmark		

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention -3

If moderately correlated mention -2 If

less correlated mention - 1

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.	Page 102 of 214
Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards	Regulations 2021

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Entrepreneurial	4	5	0	0	Theory
	Development					_

To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

Course focus on: Entrepreneur

Course Outcome:

CO1	:	To know about the role of the entrepreneur in India and around and the globe, understand the benefits and drawbacks of entrepreneurship and students has to avoid them; entrepreneurial failure.
CO2	:	To develop student's ability to create, lead and coordinate projects within the textile and fashion sector. It also intends to provide tools and methods in order to make use of entrepreneurial thinking to develop a business project.
CO3	:	Students will be able to define, identify and/or apply the principles of new venture financing, growth financing, and growth financing for existing businesses.
CO4	:	To understand process of women entrepreneur and how faced their problems.
CO5	:	To understand difference between Micro, small and medium Enterprises.

Unit-I:

[12 Periods]

Basics of Entrepreneurship- classification of Entrepreneurship- Importance of Entrepreneurshipdifference between Entrepreneurship and employment – Entrepreneurial skills- current trends.

Unit-II:

[12 Periods]

Business management skills - Internal skills - Financial management - Operating management - Manpower management - Material and Inventory management.

Unit-III:

Business management skills- External skill – Marketing Management- Sales Management – Business opportunities – Market Survey and Strategy- investment and investors relations- Business Outreach and promotions.

Unit-IV:

Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India.

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

Unit-V:

[12 Periods]

Business plan preparation: plan format- proposal preparation – business pitching – EDP-Feasibility Report-successful enterprises-case studies.

Textbook:

2. C.B.Gupta and S.P.Srinivasan, Entrepreneurial Development.

Reference:

- 1. S.S. Khanka, Entrepreneurial Development.
- 2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

Mapping of Course Outcomes with Program Outcomes:

		Program Outcomes										Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4		
CO1	1	1	1	3	1	3	3	1	3	\checkmark		\checkmark			
CO2	1	1	1	1	3	1	3	3	1		\checkmark				
CO3	1	1	1	3	1	1	3	1	1			\checkmark			
CO4	1	1	1	3	1	1	3	1	1	\checkmark	\checkmark		\checkmark		
CO5	1	1	1	3	1	1	3	1	1		\checkmark		\checkmark		

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit Lecture Tutorial Practical Type						
19BCCA01	Research Methodology	4	6	0	0	Theory		

Research Methods introduces students to the nature, scope, and significance of research and research methodologies. Additionally, the course studies primary and secondary research methods with applications to specific problems, using qualitative and quantitative designs for individual investigation on current problems within a student's area of interest. Students will complete an individual research proposal based on a business topic of interest, using the course's textbooks and selected scholarly and peer reviewed sources.

Course focus on: Skill development

Course Outcome:

CO1	:	To know the basic of research and formation of problems
CO2	:	Understand and apply the major types of research designs and errors
CO3	:	Formulate clearly defined scaling techniques and report writing
CO4	:	Analyse and summarise the basic terms such as mean, medium and mode
CO5	:	To comprehend T-Test, Chi Square-Test.

Unit-I:

[12 Periods]

Business Research – Meaning – Scope and Significance – Utility of Business research – Qualities of good researcher – Types of research – Research Process-Research design– Identification, Selection and formulation of research problems- Setting objectives – literature review

Unit-II:

[12 Periods]

Sampling – Methods and techniques – Sample size – Sampling error – Field work and data collection-Tools of data collection- Secondary data sources and usage- online data sources- Primary data collection methods – Interview schedule- Questionnaire – Observation, interview and mailed questionnaire – online surveys -pilot study and final collection of data.

Unit-III:

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Hypothesis -Measures of Centraltendency – Mean – Median - Mode-Standard deviation – Correlation – simple & multiple correlations.

Unit-IV:

Test of significance – 'T' Test - large sample, test of significance for attributes, analysis of variants -Chi-square test and ANOVA test – Ranking Concept & Methods

Unit-V:

Interpretations - Report writing– Types of Reports - contents and style of reports – Usage of Tables an in drafting reports – Reference - Bibliography

Textbook:

- 1. Kothari- 4th Edition Business Research Methods Reference:
- 2. Business Research Methods Emory
- 3. Business Research Methods Rummel & Ballaine
- 4.

Note: The question paper covers 60% theory 40% problem only

Mapping of Course	Outcomes with Pro	aram Autcomes
mapping of Course	Outcomes with FIG	gram Outcomes.

			Pr	ogram	Outcon	nes				Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	3	1	3	3	1	3	\checkmark		\checkmark	
CO2	1	1	1	1	3	1	3	3	1		\checkmark		
CO3	1	1	1	3	1	1	3	1	1			\checkmark	
CO4	1	1	1	3	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	1	3	1	1	3	1	1		\checkmark		\checkmark

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[12 Periods]

[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCMA01	Managerial Economics	4	7	0	0	Theory

This Subject provides enough insights on the concept of managerial economics. It also helps independent business person to take various decisions pertaining to price, quantity and market equilibrium.

Course focus on: Employability

Course Outcome:

CO1	:	Apply economic reasoning to the analysis of selected contemporary economic Problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit-I

Meaning and Importance of Managerial Economics

[12 Periods]

Introduction – Meaning – Scope of Managerial Economics – Importance of the study of Managerial Economics – Two Major Functions of a Managerial Economist Demand Analysis: Introduction – Meaning and Law of Demand – Elasticity of Demand.

Unit-II:

Demand Forecasting

[12 Periods]

Introduction – Meaning and Forecasting– Level of Demand Forecasting – Criteria for Good Demand Forecasting – Methods or Techniques of Demand Forecasting – Survey Methods– Statistical Methods– Demand Forecasting for a New Products.

Unit-III:

Supply & Market Equilibrium

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

Unit-IV: Production Analysis

Introduction – Meaning of Production and Production Function – Cost of Production.

Unit-V: Business Cycle

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

Textbook:

- 1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004
- 2. Managerial Economics Cauvery R. Sultan Chand- New Delhi, 2013
- 3.

Reference:

- 1. Managerial Economics Dean Joek Prentice Hall of India-2015
- 2. Dholakia R & Oth Micro economics for management students Oxford University

[12 Periods]

[12 Periods]

Course			Pr	ogram		Р	0	Specifi omes	ic				
Outcomes	P01	1 PO2 P03 P04 P05 P06 P07 P08 P0								PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	3	1	3	3	1	3	2		3	
CO2	1	1	1	1	3	1	3	3	1		2		
CO3	1	1	1	3	1	1	3	1	1			3	
CO4	1	1	1	3	1	1	3	1	1	3	1		1
CO5	1	1	1	3	1	1	3	1	1		3		3
CO5	3	1	2	3	3	3	3	2	3		1	2	

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BBAA01	Principles of Management	4	7	0	0	Theory

Managers are required in all the activities of organizations: budgeting, designing, selling, creating, financing, accounting, and artistic presentation; the larger the organization, the more managers are needed. Everyone employed in an organization is affected by management principles, processes, policies, and practices as they are either a manager or a subordinate to a manager, and usually they are both.

Couse focus on: Skill development

Course Outcome:

CO1	:	Discuss and communicate the management evolution and how it will affect future managers
CO2	:	Observe and evaluate the influence of Historical forces on the current practice of management
CO3	:	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues.
CO4	:	Imbibe adaptations to an uncertain environment and identify techniques managers use to influence and control the internal environment.
CO5	:	Practice the process of management's four functions: planning, organizing, leading, and controlling.

Unit-I:

[12 Periods]

Management: Meaning – Process of Managing – Features – Management as an art or a science or a profession – Scientific Management – Principles and Functions of Management.

Unit-II:

Planning: Definition – Nature and Characteristics of Planning – Importance – Types of Plans – Planning process – Limitations. Decision making - steps.

Unit-III:

Introduction – Meaning of Supply and Law of Supply – Exceptions to the Law of Supply – Changes or Shifts in Supply. Elasticity of supply – Factors Determining Elasticity of Supply – Practical Importance – Market Equilibrium and Changes in Market Equilibrium.

[12 Periods]

Unit-IV: Production Analysis

Introduction – Meaning of Production and Production Function – Cost of Production.

Unit-V: Business Cycle

Introduction – Meaning and Features – Theories of Business Cycles – Measures to Control Business Cycles – Business Cycles and Business Decisions Inflation and Deflation: Inflation - Meaning and Kinds – Measures to Control Inflation – Deflation.

Textbook:

1. Principles of Management - C. B. Gupta Reference

Reference:

1. 1. Principles of Management – Dinkar Pagare

2. Essentials of Management - Harold Koontz and Heinz Weirich

Mapping of Course Outcomes with Program Outcomes:

Course			Pr	ogram			P	Program Specific Outcomes					
Outcomes	P01 PO2 P03 P04 P05 P06 P07 P08								P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	1	3	1	3	3	1	3	\checkmark		\checkmark	
CO2	1	1	1	1	3	1	3	3	1		\checkmark		
CO3	1	1	1	3	1	1	3	1	1			\checkmark	
CO4	1	1	1	3	1	1	3	1	1	\checkmark	\checkmark		\checkmark
CO5	1	1	1	3	1	1	3	1	1		\checkmark		\checkmark
CO5	3	1	2	3	3	3	3	2	3				

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Consumer Affairs	4	7	0	0	Theory

This pap seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

Course focus on: Skill development

Course Outcome:

CO1	•	Apply economic reasoning to the analysis of selected contemporary economic Problems
CO2	:	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of goods and services produced and consumed
CO3	:	Analyze the efficiency and equity implications of government interference in markets.
CO4	:	Evaluate the intent and outcomes of government stabilization policies designed to correct macroeconomic problems
CO5	:	Use economic problem-solving skills to discuss the opportunities and challenges of the increasing globalization of the world economy.

Unit-I

Conceptual Framework

[12 Periods]

Consumer and Markets: Concept of Consumer - Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets - E-Commerce with reference to Indian Market - Concept of Price in Retail and Wholesale - Maximum Retail Price (MRP) - Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology.

Unit-II

The Consumer Protection Law in India

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade

practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies – Consumer Protection Councils at the Central - State and District Levels; Adjudicatory Bodies – District Forums - State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the practice, restrictive trade practice. Organizational set-up under the Consumer Protection Act: Advisory Bodies – Consumer Protection Councils at the Central - State and District Levels; Adjudicatory Bodies – District Forums - State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

Unit-III

Grievance Redressal Mechanism under the Indian Consumer Protection Law [12Periods]

Who can file a complaint? Grounds of filing a complaint - Limitation period; Procedure for filing and hearing of a complaint -Disposal of cases, Relief/Remedy available -Temporary Injunction, Enforcement of order - Appeal, frivolous and vexatious complaints; Offences and penalties. Leading Cases decided under Consumer Protection law by Supreme Court/National Commission: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Unit IV

Role of Industry Regulators in Consumer Protection

Banking: RBI and Banking Ombudsman - Insurance: IRDA and Insurance Ombudsman - Telecommunication: TRAI - Food Products: FSSAI - Electricity Supply: Electricity Regulatory Commission - Real Estate Regulatory Authority.

Unit V

Contemporary Issues in Consumer Affairs

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings

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[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards **Textbook:**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) Consumer

Affairs, Universities Press

Reference:

1. G. Ganesan and M. Sumathy. (2012). Globalisation and Consumerism: Issues

and Challenges, Regal Publications

2. Suresh Misra and Sapna Chadah (2012). Consumer Protection in India: Issues and Concerns,

IIPA, New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcome			Pro	gran	n Out		Program Specific Outcome						
s	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	1	3	1	3	1	1	3		2	
CO2	1	1	3	3	1	3	1	3	3		1		
CO3	2	2	2	2	3	2	3	2	2			1	
CO4	3	3	3	2	1	2	1	3	2	3	1		2
CO5	3	1	2	3	3	3	3	2	3		2		3

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Microfinance	4	6	0	0	Theory

Microfinance is a banking service provided to unemployed or low-income individuals or groups who otherwise would have no other access to financial services. Microfinance allows people to take on reasonable small business loans safely, and in a manner that is consistent with ethical lending practices.

Course focus on: Skill development

Course Outcome:

CO1	:	To helps to students to understand the importance of Micro finance in Concepts
CO2	:	To enables students studies measuring impact of Microfinance and Micro enterprises.
CO3	:	To provide the knowledge and analyzes the complexities associated with micro finance.
CO4	:	To enable and demonstrate how the strategic issues in micro- finance.
CO5		Apply the various ways Accessing Capital Markets for funds Managing MFIs.

Unit-I:

[12Periods]

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro-remittances, Micro-Securitization, franchising etc...

Unit-II:

[12 Periods]

Catalyst Role of NGOs Educating and formation of SHGs, Linkages with Banks & Markets, Liaisoning with Government Department. Capacity building of SHGs members about value additions, record keeping etc. Pricing of Microfinance Products Purpose base, Activity base, Economicclass base Open bidding, etc.

Unit-IV:

Strategic Issues in Microfinance: Sustainability, Going to Scale, Opening New Markets, Gender, Finance Plus, Housing Finance Micro insurance: products, eligibility, insurance premium and claim administration systems, regulatory guidelines, relevant cases Field visits and surveys

Unit-V:

Accessing Capital Markets for funds Managing MFIs Management talent, corporate governance, ownership Viability of MFIs Subsidy dependence and sustainability of MFIs-Role of effective interest rates on viability-Operating Self-sufficiency.

Textbook:

- 1. Berkley and Myers, "Principles of Corporate Finance", New York, McGraw Hill, 1990.
- 2. Weston and Brigham, "Managerial Finance", New York, Holt Rinehart, 1989.
- 3. Chall and Haley, "Financial Management", New York, McGraw Hill, 1983.

Reference:

- 1. I.M. Pandey, "Financial Management", New Delhi, Vikas, 1990.
- 2. Stephen Archer, "Financial Management", New York, John Wiley, 1983.

Unit-III:

Commercial Microfinance MFIs: Evaluating MFIs- Social and performance metrics, fund structure, valueadded services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model - MFI as the servicer Investing in Microfinance Sources of capital, profit vs. non-profit investing.

[12 Periods]

[12 Periods]

			Prog	ram		Р	rogram Specific Outcomes						
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1		2			2			2	\checkmark		\checkmark	
CO2		1		1			2				\checkmark		
CO3	1	2				3		3				\checkmark	
CO4		1			2				2	~	\checkmark		\checkmark
CO5	1		2			2			2		\checkmark		\checkmark

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

The exchange of information in a written format for the process of business activities. Business correspondence can take place between organizations, within organizations or between the customers and the organization. The correspondence refers to the written communication between persons.

Course focus on: Employability

Course Outcome:

CO1	:	Understand Importance of Business communication.
CO2	:	To Learning about the Dimensions of communication, Barriers to communication.
CO3	:	To Learning Fundamental of Business writing, Format of Business.
CO4	:	Students will be able to write the Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.
CO5	:	Students will be able to Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview.

Unit-I

[12 Periods]

[12 Periods]

Communication-Defining communication, Process of communication, Communication Model, Objectives of communication, Principles of communication, Importance of Business communication, Importance Feedback

Unit-II

Channels of communication, Types of communication, Dimensions of communication, Barriers to communication Verbal, Non-Verbal, Formal, Informal communication.

Unit-III

[12 Periods]

Fundamental of Business writing, Format of Business, Types of Business letter, Inquiry letter, complaint letter Persuasive letter, Proposal, Report Writing.

Unit-IV

Employment Messages Writing Resume, Application letter, Writing the opening paragraph, Writing the closing paragraph, summarizing.

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Unit-V:

[12 Periods]

Spoken skills Conducting Presentation, Oral presentation, Debates, Speeches, Interview, Group Discussion, English Pronunciation, Building Vocabulary.

Textbook:

1. Business Correspondence and Report Writing Book by R.C. Sharma

Reference:

1. Business Correspondence: A Guide to Everyday Writing (2nd Edition): 9780130897923: Business ... Lin Lougheed (Author).

2. Booher, Dianna. E-Writing: 21st Century Tools for Effective Communication. New York: Pocket Books

Mapping of Course Outcomes with Program Outcomes:

			Program	n Outco		Program Specific Outcomes							
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	~		\checkmark	\checkmark
CO2	2	3	2	3		3	2	3			~	\checkmark	
CO3	3	2	3	1	3	1	3	2	3	~	~		\checkmark
CO4		3	1	3		3	2	3	2		~	✓	
CO5	3	2	3		3		3		3	~			\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention -3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Business Ethics & IPR	4	6	0	0	Theory

This course introduces Business ethics as the modern managerial approach to ethical questions in business environment. It gives not only understanding of main theoretical concepts, but also developing skills of identification, analysis and permission of ethical dilemmas on a workplace and managing ethics in Organizations.

Course focus on: Employability / Entrepreneurship

Course Outcome:

CO1	:	To make the students to understand about the ethic prevailing in the business.
CO2	:	Identify the management of ethics and its performing in an organization.
CO3	:	Understanding the concept of social responsibility of business.
CO4	:	To know about the ethical cultures and values in management.
CO5	:	Understanding the relevance of values in management.

Unit-I:

[12 Periods]

[12 Periods]

Business ethics, Definition and nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; ethical abuses; Work ethic

Unit-II:

Management of Ethics - Ethics analysis [Hosmer model] – Steps / considerations in resolving ethical dilemma; Ethics in practices – Professional ethics for functional managers – Comparative ethical behaviour of managers – code of ethics – competitiveness, organizational size, profitability and ethics – Cost of ethics in corporate ethics evaluation.

Unit-III:

Social Responsibility of business – Big Business and society business and ecological environmental issues in the Indian context...

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Unit-IV:

Introduction and the need for intellectual property right (IPR) - Kinds of Intellectual Property Rights: Patent, Copyright, Trade Mark, Design, Geographical Indication, Plant Varieties and Layout Design – Genetic Resources and Traditional Knowledge – Trade Secret - IPR in India.

Unit-V:

Nature of copy right, trade mark ,patents - subject matter of copyright: original literary, dramatic, musical, artistic works -- Different kinds of marks (brand names, logos, signatures, symbols, well known marks, certification marks and service marks) - Elements of Patentability: Novelty , Non Obviousness (Inventive Steps), Industrial Application - Non - Patentable Subject Matter.

Textbook:

1. Saroj kumar – Business Ethics

Reference:

- 1. Larue Tone Hosmer, Richard D.IrwinInc by "The Ethics of Management".
- 2. Joseph A.Petrick and John F. Quinn, "Management Ethics integrity at work".
- 3.

Mapping of Course	Outcomes with Program Outcomes:
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		Program Outcomes								Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	2	3	1	3	2	3	2	3	\checkmark		\checkmark	\checkmark
CO2	2	3	2	3		3	2	3			~	~	
CO3	3	2	3	1	3	1	3	2	3	~	~		~
CO4		3	1	3		3	2	3	2		~	~	
CO5	3	2	3		3		3		3	√			\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Retail Environment	4	6	0	0	Theory

Retail Management is a conceptual overview, managing a retail organizational structure – opportunities and challenges, booming of retail chains and the burgeoning competition, retail marketing n Indian context, career opportunities in retail sector.

Course focus on: Employability / Entrepreneurship

Course Outcome:

CO1	:	To understand the various concepts and customer buying behavior concepts
CO2	:	To Acquire knowledge on direct marketing and retail co-operative
CO3	:	To Gain knowledge on Retail franchising and Retail strategy
CO4	:	To attain knowledge on Merchandising
CO5	:	To know about Use of technology in retailing

Unit-I:

[12 Periods]

[12 Periods]

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues & Challenge - Scope of retailing-Drives of retail Change in India - Wheel of retailing - factors affecting retailing in India - Life cycle in retail.

Unit-II:

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses -Retail co-operatives - Features - Advantages – Disadvantages.

Unit-III:

Retail strategy-steps in strategic planning process-specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty- factors essential for building store loyalty - Retail franchising - Concept – Evolution - Types - Advantages - Disadvantages..

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Unit-IV:

[12 Periods]

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies - Factors affecting the location of retail outlet- Store design - Retail promotion.

Unit-V:

[12 Periods]

Needs of technology in retail - Importance - Factors affecting the use of technology- Internet retailing -Concept of customer service - Importance of service in retail - Customer service & Retail strategy - Shopping malls in India.

Textbook:

- 2. Swapna Pradhan, (2007) Retailing Management Text and Cases Tata McGraw Hill.
- 3. Suja Nair,(2006) Retail Management, Himalaya Publishing House

Reference:

- 1. Barry Berman, Joel R. Evans, Retail Management A Strategic Approach, Prentice Hall of India.
- 2 BaralS.K., S.C. Bihari, (latest edition) Retail Management Text and cases

		Program Outcomes								Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1		2			2			2	2		3	
CO2		1		1			2				1		
CO3	1	2				3		3				3	
CO4		1			2				2	2	2		3
CO5	1		2			2			2		2		1

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BFSA01	Services Marketing	4	6	0	0	THEORY

To develop understanding of particular challenges, opportunities, and strategies which are Encountered by different types of service business.

Course focus on: Employability / Entrepreneurship

Course Outcome:

CO1	:	Demonstrate an extended understanding of the similarities and differences in services and tangible Products.
CO2	:	Demonstrate knowledge of segmentation and approach to target market.
CO3	:	Develop strategies and positioning product/services in the market.
CO4	:	Specify and analyse the consumers' expectation in services
CO5	:	To acquire knowledge on emerging trends in service marketing.

Unit-I:

[12 Periods]

Nature and scope of services : Introduction, meaning of services, 7Ps of service marketing, difference between services and tangible products, service sector, classification of services, growth of service sectors and service industries

Unit-II:

[12 Periods]

Segmenting and targeting of services: 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: 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: 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.

[12 Periods]

Unit-V:

[12 Periods]

Emerging issues in services marketing: Introduction, Service Marketing in e-Commerce and e-Marketing, and Telemarketing Services, Service Marketing Research for Global Markets and Rural Markets, Innovations in Services Marketing, Ethical Aspects in Service Marketing.

Textbook:

1. Services Marketing - Valarie Zeithaml, Mary Bitner – 6th Edition – TMH

Reference:

- 1. Adrian Payne- The Essence of Service Marketing, Prentice- Hall of India,
- 2. Hellen Woodruffe Service Marketing, Macmillan India Ltd. Delhi, 1997

Mapping of Course Outcomes with Program Outcomes:

		Program Outcomes								Program Specific Outcomes			
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	1	3	1	3	3	1	\checkmark		\checkmark	
CO2	1	1	1	3	1	3	1	1	3		\checkmark		
CO3	3	2	2	2	1	2	3	2	2			\checkmark	
CO4	1	3	3	2	3	2	1	3	2	\checkmark	\checkmark		\checkmark
CO5	3	3	1	3	2	3	3	3	3		\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO. If Strongly

Correlated mention – 3

If moderately correlated mention -2 If

less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
Мо	dern office management	3	3	0	0	Theory

Modern Office Management course generally focuses on office management, business communication (commercial), business organization & human relations, secretarial practice, shorthand, typewriting, communication skill, general knowledge and current affairs, grooming and personality development.

Course focus on: Skill development

Course Outcome:

CO1	:	To develop managerial skills and competencies in the learner to manage the office activities.
CO2	:	To provide digital empowerment by providing hands on experience on Computer.
CO3	:	To Compare and contrast a range of common market research tools in order to evaluate the most appropriate tool for a unique research question.
CO4	:	To train and develop skilled manpower as per the need of the country.
CO5	:	To provide opportunity to a learner for vertical up-gradation by acquiring skill sets.

Unit-I

Office Management and Organization

Basic concepts of office – Importance – Functions – size of the office – office management –relations with other departments – scientific office management – office manager - principles of office organization – types / systems of organization – charts – centralization Vs. decentralization..

Unit-II

Office Environment & Communication

Office location – characteristics / Qualities of office building – Environment – Physical –hazards in office safety – security – secrecy – communication – meaning – essential features– classification – barriers to communication.

[12 Periods]

Unit-III

Office Correspondence & Record Management

Centralized Vs Departmental correspondence – depart mental typing and typing pools – classification Of records – Principles of record keeping – filing – method

Unit-IV

Office Systems & Procedures

Systems – procedure – Advantages – Characteristics of sound office system & procedures– work simplification – principles – kinds of reports

Unit-V

Office Personnel Relations

Personnel management – definitions – functions –office committees- employee morale – productivity

– Employee welfare – grievances – work measurement – control of office work..

Textbook:

1. S.P.Arrora -Office organization and management- Vikas publishing housenov,2009.

Reference:

- 1. M.E. Thukaram Rao-Office management and organization-atlantic publishers and distributers, 2000
- 2. RanjanNangia -Office management- Neha Publishers crescent publishing corporation, 2012

Mapping of Course Outcomes with Program Outcomes:

G			Pr	ogram	Outcom	ies				Program Specific Outcom				
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	3	1	3	1	3	3	1	\checkmark		\checkmark		
CO2	1	1	1	3	1	3	1	1	3		\checkmark			
CO3	3	2	2	2	1	2	3	2	2			\checkmark		
CO4	1	3	3	2	3	2	1	3	2	\checkmark	\checkmark		\checkmark	
CO5	3	3	1	3	2	3	3	3	3		\checkmark		\checkmark	

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[12 Periods]

[12 Periods]

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Principles of Auditing	3	3	0	0	Theory

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting *principles* used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Course focus on: Employability

Course Outcome:

CO1	:	Articulate knowledge of fundamental audit concepts.
CO2	:	Apply critical thinking skills and solve auditing problems through the use of case studies.
CO3	:	Explain the legal framework under which Internal Control, Internal Check And Internal Audit.
CO4	:	Demonstrate the ability to undertake research on significant auditing issues and to keep up- to-date with developments in auditing voucher.
CO5	:	Outline the role of verification and valuation of assets.

Unit-I:

[12 Periods]

Introduction - Auditing: Meaning – Definition – Evolution – Objectives – Importance - Types of Audit – Standards of Auditing – Procedure for issue of standards by AASB.

Unit-II:

[12 Periods]

Auditor and execution of audit - Appointment – Qualification and Disqualification – Qualities – Remuneration – Removal – Rights – Duties – Civil and Criminal Liabilities of Auditors – Commencement of Audit – Engagement Letter – Audit Program – Audit Note Book – Audit Workbook – Audit Markings.

Unit-III:

Internal control, internal check and internal audit: Meaning and Objectives of Internal Control – Internal Check and Internal Audit – Internal Check Vs. Internal Audit – Internal Control vs. Internal Audit.

Unit-IV:

Vouching: Meaning – Objectives – Types of Vouchers – Vouching of Trading Transactions – Vouching Cash Transaction – Auditing in an EDP Environment.

Unit-V:

Verification and valuation of assets: Meaning and Definition – Distinction – Verification and Valuation of various Assets and Liabilities – Audit Committee – Role of Audit Committee – Audit Reports.

Textbook:

1. Principles and Practice of Auditing: RG Saxena, Himalaya Publishing House.

Reference:

- 1. Auditing Principles, Practices & Problems: Jagdish Prakash, Kalyani Publishers.
- 2. Auditing and Assurance: Ainapure & Ainapure, PHI Learning.

Mapping of Course Outcomes with Program Outcomes:

			Prog	gram	Outcom	ies				Prog	ram Spe	cific Out	tcomes
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	1	3	1	3	3	3	\checkmark		\checkmark	
CO2	3	3	3	1	3		3	1			\checkmark		
CO3	3	1	1	1	3	3	3	3	1			\checkmark	
CO4	3	3		3	3	1	3	1	3	\checkmark	\checkmark		\checkmark
CO5	1	3	3	1	3	1	3	3			\checkmark		\checkmark

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Portfolio Manager	ment 4	5	0	0	Theory

To find employment in this industry, it is necessary to possess the skills that are required, skills above and beyond those taught in typical Investments and Corporate Finance courses. The goal of this course is to provide an introduction to the tools needed to enter the field of professional money management.

Course focus on: Skill development

Course Outcome:

CO1	:	Know the Portfolio strategies
CO2	:	Study the various approaches to security analysis
CO3	:	Reduced operational risk for investors and strengthening of fiduciary controls
CO4	:	Understand Portfolio construction and performance valuation
CO5	:	To acquire knowledge on emerging trends in portfolio management.

Unit-I:

Portfolio Management-Definition-ConceptofPortfolioManagement-Types-Objectives of Portfolio Management - Needs and Problems of portfolio -Strategies: Passive Portfolio Management Strategy-Buy and Hold Indexing, portfolio Management Process Targeting, Designing, Auditing and Revising Portfolios. Security Market and Capital Market Line Portfolio Theory.

Unit -II:

Traditional approach of Portfolio construction: Steps in traditional approach-Analysis of constraints-Determination of Objectives-Selection of Portfolio.

Unit-III:

Modern approach of Portfolio construction-Simple Markowitz Portfolio optimization-Simple Sharpe Portfolio Optimization-Ranking of securities-Selection of the best Portfolio

Unit-IV:

Portfolio Performance Evaluation: Dimensions of Evaluation-Sharpe Measure–Treynore's Measure-Jenson Measure-Comparison of the Three Measures of Portfolio Performance-Portfolio Insurance

Unit-V:

Portfolio Revision: Measures of Return-Formula plan-Purchase and Sale of Stock-Types of Orders-Rebalancing-Upgrading, Cost of Revision: Trading fees-Commissions-Transfer charges-Tax Implications-Window Dressing

[12Periods]

[12Periods]

[12Periods]

[12Periods]

[12Periods]

Approved in the BOS Meeting held on 04-05-2021

Textbook:

1. Punithavathy Pandian-Security Analysis and Portfolio Management Vikas Publishing House(P)Ltd.

Reference books:

- 1. Donald E Rosche- Security analysis and portfolio management Ronald J Jordo Prentice Hall of India(P) Ltd
- 2. Fischer and Jordan New security and portfolio management

Mapping of Course Outcomes with Program Outcomes:

Course]	Prog	Prog								
Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1		2	2			3		3		2	1
CO2	1		1	2		2	3		2	2	3	1	
CO3		1		2				3	3	2		2	1
CO4	1		1		2		2			3	3		2
CO5		1		2	2		3		1	3	1	1	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Artificial Intelligence	4	6	0	0	Theory

To expose the student sot the fundamental concepts of Artificial Intelligence and its applications.

Course focus on: Skill development

Course Outcome:

CO1	:	Demonstrate fundamental understanding of the history of artificial intelligence (AI) and its foundations
CO2	:	Understanding about the basic concepts of Software agent's ad representation of knowledge.
CO3	:	Demonstrate awareness and a fundamental understanding of various applications of AI techniques in intelligent agents, expert systems, artificial neural networks and other machine learning models.
CO4	:	Apply basic principles of AI in solutions that require problem solving, inference, perception, knowledge representation, and learning
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

Unit-I:

[12 Periods]

Introduction – Definition – Future of Artificial Intelligence – Characteristics of Intelligent Agents – Typical Intelligent Agents – Problem Solving Approach to Typical AI Problems.

Unit-II:

[12 Periods]

Problem Solving Methods – Search Strategies – Uninformed – Informed – Heuristics – Local Search Algorithms and Optimization Problems – Searching with Partial Observations – Constraint Satisfaction Problems – Constraint Propagation – Backtracking Search – Game Playing – Optimal Decisions in Games – Alpha – Beta Pruning – Stochastic Games

Unit-III:

[12 Periods]

Knowledge Representation – First Order Predicate Logic – Prolog Programming – Unification – Forward Chaining – Backward – Chaining – Resolution – Knowledge Representation – Ontological Engineering – Categories and Objects – Events – Mental Events and Mental Objects – Reasoning Systems for Categories – Reasoning with Default Information Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Unit-IV:

[12 Periods]

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. Software Agents – Architecture for Intelligent Agents – Agent Communication – Negotiation and Bargaining – Argumentation among Agents – Trust and Reputation in Multi-agent Systems

Unit-V:

[12 Periods]

AI Applications – Language Models – Information Retrieval – Information Extraction – Natural Language Processing – Machine Translation – Speech Recognition – Robot – Hardware – Perception – Planning - Moving.

Textbook:

1. S. Russell and P. Norvig, —Artificial Intelligence: A Modern Approachl, Prentice Hall, Third Edition, 2009.

Reference Books:

1. M. Tim Jones, - Artificial Intelligence: A Systems Approach (Computer Science), Jones and Bartlett Publishers Inc.; First Edition, 2008.

2. . Nils J. Nilsson, - The Quest for Artificial Intelligence, Cambridge University Press, 2009.

Mapping of Course Outcomes with Program Outcomes:

			Prog	ram Out	come	8				Prog	ram Spee	cific Out	comes
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	1	1	3	1	3	3	3	1		3	
CO2	3	3	3	1	3		3	1			2		
CO3	3	1	1	1	3	3	3	3	1			\checkmark	
CO4	3	3		3	3	1	3	1	3	3	2		3
CO5	1	3	3	1	3	1	3	3			1		2

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention – 3

If moderately correlated mention -2

If less correlated mention - 1

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.

Subject Title

Working Capital

Management

Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Credit

4

Working capital management has gained the attention of industry and academia as an exclusive area of study after liberalization of Indian Economy. Management of working capital sometimes becomes more important than the management of long term funds because the day-to-day operations of any business largely depend upon this source of finance.

0

Lecture Tutorial

0

Practical

4

Type

Course focus on: Employability

Course Outcome:

Subject Code

CO1	:	Evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility.
CO2	:	Evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.
CO3	:	Compare and contrast the relative merits of alternative working capital policies and the likely short-term and long-term impact on the firm.
CO4	:	Apply corporate cash management, accounts receivable management, bank relations, and inventory management techniques to maximize the share holders' value.
CO5	:	Formulate and integrate an extended treatment on international working capital topics.

Unit-I:

Principles of Working capital: Introduction to Working capital, Concept of Working Capital. Need for Working capital, Concepts and its determinants, estimation of working capital needs.

Unit- II:

Accounts Receivables Management and Factoring: Credit Policy, Nature and Goals, credit evaluation of individual accounts and its monitoring receivables, factoring: types and benefits.

Unit III:

Inventory Management: Nature of Inventories, Need to hold inventories, objectives of inventory management, inventory Management techniques, inventory management process.

Unit IV:

Cash Management: Facets of Cash Management, Motive for holding cash, managing cash collection and disbursements, investing surplus, cash in marketable securities, cash budgeting.

[12 Periods]

[12 Periods]

[12 Periods]

Unit V:

Working Capital Finance: Trade Credit, Bank Finance and Commercial Papers.

Text Book

R.K. Gupta & Himanshu Gupta

Reference Books

1. I. M. Pandey - Financial Management - Vikas Publishing House Pvt. Ltd. - Ninth Edition 2020

2. M.Y. Khan and P.K. Jain, Financial management Vikas Publishing house ltd., New Delhi.

Course Out comes	Prog	ram O	utcom	nes		Program Specific Outcomes							
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping of Course Outcomes with Program Outcomes:

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Business Finance	4	0	0	4	

Money required for carrying out business activities is called business finance. Almost all business activities require some finance. Finance is needed to establish a business, to run it to modernize it to expand or diversify It. It is required for buying a variety of assets, which may be tangible like machinery, furniture, factories, build.

Course focus on: Skill development

Course Outcome:

CO1	:	To introduce students to the world of Business Finance
CO2	•••	To enrich student's understanding of the fundamental concepts of Business Finance
CO3	•••	To equip students with the knowledge and skills necessary to become employable in the Business Finance Industry.
CO4	:	To differentiate between Financial and business Finance aspects.
CO5	:	To acquire an understanding of various concepts related to business finance.

Unit-I:

Meaning of business finance, business finance v/s corporate finance, role of business finance in an organization, principles of business finance, meaning of financial planning, steps in financial planning, significance of financial planning, essential features of a good financial plan, types of financial plan.

Unit-II:

]

Meaning of Capital, Classification of capital, factors determining capital requirements, meaning, features and sources of fixed capital, factors determining fixed capital requirements, importance of adequate fixed capital; meaning, features and sources of working capital,

Unit-III:

Factors determining working capital requirements, significance of adequate Working capital, types of working capital.

Unit IV:

Meaning of capitalization, Theories of capitalization, Cost theory v/s Earnings theory, over capitalization and under capitalization, meaning, causes, effects and remedies; over capitalization v/s under capitalization; balanced capitalization, meaning and importance.

[12 Periods]

[12 Periods]

[12 Periods]

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Unit-V:

[12 Periods]

Concept of capital structure, Meaning and importance of capital structure, factors affecting capital structure, concept of financial structure, capital gearing, meaning, types and advantages, trading on equity, meaning, types and advantages and limitations.

Text Book

Bimal Jaiswel & Leena S SHIMPI: Business Finance New Royal Book Company

Reference Books

S.K.Parasar : Business Finance – HJABA Dr.F.C.Sharma and Anju Agarwal : Business Finance – SBPD Publications

Mapping of Course Outcomes with Program Outcomes:

Course Out comes	Prog	Program Outcomes									Program Specific Outcomes				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4		
CO1	3	3	3	3	3	3	3	3	1	3		2	1		
CO2		3	2	3	1	3	2	3	2		2				
CO3	3	3	3		3		3	3		1		3			
CO4	3	3			1	3	3		3		3		2		
CO5	3	2	2	1	3		3		3	1	2		1		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical		Туре
	Goods & Service Tax	4	5	0	0	Theory	

Goods and Services Tax (GST) is an indirect tax (or consumption tax) levied in India on the supply of Goods and services. GST is levied at every step in the production process, but is meant to be refunded to all parties in the various stages of production other than the final consumer.

Course focus on: Skill development

Course Outcome:

CO1	•	This course aims to build upon the principles of income tax law as covered in an introductory undergraduate income tax law subject
CO2	:	Demonstrate knowledge of the fundamental principles of tax law, including income tax, GST and fringe benefit tax law as it applies to a wide variety of different business types in Australia such as companies, trusts, partnerships and sole proprietors.
CO3	:	Evaluate and synthesis information and existing knowledge from a number of sources.
CO4	:	Communicate ideas effectively in informal group discussions
CO5	:	Demonstrate knowledge of some of the more topical taxation issues affecting businesses in Australia in today's economy.

Unit-I

[12 Periods]

[12 Periods]

Introduction to Indirect Tax: Meaning – Features - Types – Objectives – Principles - Cannon of Taxation - Tax system in India - Pros and Cons of Indirect tax - Contribution to government Revenues - Development of Indirect Taxation

Unit- II

Customs Law: Basic Concepts of Customs Law - Different types of Customs Duty – Abatement of Duty in damaged or deteriorated goods - Valuation-Customs procedure – Exemptions – Customs Duty Drawback - Duty Free Zones - Offense and Penalties

Unit III

Introduction to Goods and Services Tax (GST): Meaning of GST-Basic Concepts-Features of GST- Benefits of GST - GST working Mechanism - GST rate and taxes on GST – Goods and Service Tax Network (GSTN) - Constitutional Framework of GST - Model GST Law – Charge ability for GST - Composition Scheme.

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Unit-IV

Supply: Meaning and Scope - Types of Supply-Time of Supply-Provision relating to time of Supply-Place of supply-Provision relating to place of supply - Valuation mechanism – Input tax credit Mechanism - Payment mechanism - Registration under GST – Rules

Unit-V

[12 periods]

Registration under GST: Return Filing – Rules - Refund Provision in GST - E–commerce – Operators –TDS/TCS - Small scale exemption.

Textbook:

1. Datey, V.S. (2015). Indirect Taxes. Mumbai, Taxman Publications Private Limited. (2017). Simplified Approach to GST – A Ready Reference.

Reference Books:

Balachandran, V. (2006). Indirect Taxation. New Delhi, Sultan Chand and Sons.2. Mittal, J.K. (2015). Law Practice and Procedures of Service Tax. New Delhi, Jain Book Agency.

Mapping of Course Outcomes with Program Outcomes

Course	Prog	Program Outcomes Program Specific Outc										ic Outco	mes
Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2			3		3		1	2	2	3
CO2		1		2			3		3		1	3	
CO3	1	1		2			3			1		3	
CO4		1			2				3		2	2	3
CO5	1		2		2		2				3		3

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Financial marke	t				
	And Institutions	s 4	0	0	4	

Upon successful completion of Financial Management, the student will be able to: Demonstrate an understanding of the overall role and importance of the finance function. Demonstrate basic finance management knowledge. Communicate effectively using standard business terminology.

Course focus on: Skill development

Course Outcome:

CO1	:	To introduce students to the world of financial services
CO2	:	To enrich student's understanding of the fundamentalconcepts and working of financial service institutions
CO3	:	To equip students with the knowledge and skills necessaryto become employable in the financial service industry.
CO4	:	To differentiate between fund based and fee based Financial activities of the Indian financial system.
CO5		To acquire an understanding of various concepts related toleasing, hire purchase, factoring, bill discounting, VC and Merchant banking.

Unit-I:

Introduction: Nature and role of financial system; Financial system and financial markets; Financialsystem and economic development; Indian financial system - an overview – Financial Regulations

Unit-II:

Money markets - Meaning, constituents, functions of money market; Money market instruments- callmoney market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recenttrends in Indian money market; Capital market - primary and secondary markets; Government securities market; Role of SEBI as a regulator and capacity- an overview; Recent developments.

Unit-III:

Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management

[12 Periods]

[12 Periods]

[12 Periods]

Approved in the BOS Meeting held on 04-05-2021

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.

Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards Regulations 2021 and investment policies of commercial banks, Present structure; E-banking and e trading; Recentdevelopments in commercial banking. – State and National Level Financial Institutions -MFIs

Unit-IV:

Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.

Unit-V:

[12 Periods]

[12 Periods]

Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; sourceof finance; Functions of non-banking financial institutions; Investment policies of non-banking financial institutions in India.

Text Book

- 1. E Gardon & K Natarajan: Financial Markets & Services, HPH, 7th Edition, Mumbai
- 2. Vasant Desai : Financial Markets & Financial Services , Himalaya Publishing House, 1 st EditionMumbai

Reference Books

V.A. Avadhani: Financial Services in India, HPH, 2009, 1st Edition. Khan. M. Y., "Financial Services", 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.Mapping of Course

Outcomes with Program Outcomes:

Course		Prog	gram (Dutcom	Program Specific Outcomes								
out	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
comes													
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2	3	3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Micro finance	4	0	0	4	

This course introduces microfinance as a tool for social and rural development. On completion of this course the students will be able to, recognize various credit lending models, identify role of microfinance institutions and assess the risk associated with microfinance.

Course focus on: Skill development

Course Outcome:

CO1	:	To introduce students to the world of Micro Finance
CO2	:	To enrich student's understanding of the fundamental concepts of Micro Finance
CO3	:	To equip students with the knowledge and skills necessary tobecome employable in the Micro Finance Industry.
CO4	:	To differentiate between Financial and micro Finance aspects.
CO5	:	To acquire an understanding of various concepts related to microfinance.

Unit-I

Poverty, Rural Credit and Financial Inclusion, Microfinance - An Introduction - Microfinance - Lessons from international exposure

Unit-II

Models of Microfinance across the world - Microfinance delivery methodologies - Legal and regulatory framework.

Unit-III

Evolution and Characteristics of Microfinance in India - Financial Inclusion - Impact of microfinance.

Unit-IV

Financial products and services, financial accounting and reporting - Revenue models of Microfinance - Risk management - Basics of banking - Compliance to various regulations

Unit-V

Approved in the BOS Meeting held on 04-05-2021

Recent developments of Microfinance in India - Microfinance and Disaster - Cases on WomenSHGs - Linkage Building and Successful Micro Entrepreneurs

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Text Book

Dr. V Rangarajan: Microfinance-Principles and Approaches - Notion Press, 2013

Reference Books

Pradeep Kumar Mishra: Microfinance Management – Cengage Learning India Pvt. Ltd,2019.Siegfried Silverman: Microfinance-Create space Independent Publishing Platform,2021

Course		Program Outcomes							Program Specific Outcomes				
outcome	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	3	3	3	3	3	3	3	3	1	3		2	1
CO2		3	2	3	1	3	2	3	2		2		
CO3	3	3	3		3		3	3		1		3	
CO4	3	3			1	3	3		3		3		2
CO5	3	2	2	1	3		3		3	1	2		1

Mapping of Course Outcomes with Program Outcomes:

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Merchant					
	Banking					

This course defines about the merchant banks are the financial institutions which provides specialist services which generally include acceptance of bills of exchange, corporate finance, portfolio management and other banking services.

Course focus on: Skill development

Course Outcome:

CO1 :	To know the Regulators and the Regulatory Framework of the Merchant Banking in India.
CO2 :	To understand the merchant banking in Indian context.
CO3 :	To know the various activities undertaken by the merchant bankers in India
CO4 :	To understand the eligibility criteria for registering as a Merchant Banker
CO5 :	To understand the Code of Conduct prescribed for Merchant Bankers

Unit-I

[12 Periods]

[12 Periods]

[12 Periods]

Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers.

Unit-II

Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.

Unit-III

Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis.

Unit-IV Capital cost and financial projections.	[12 Periods]
Unit-V	[12 Periods]

Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.

Text Book

1. Khan M.Y. & Jain P.K: Financial Management; Text and problems, Tata Mc Graw Hill, New Delhi.

Reference

1. Pandey I.M: Financial Management; Vikas Publishing house, New Delhi.

2. Verma J.C: A Manual of merchant Banking; Bharat Law House, New Delhi

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	Mapping of Course Outcomes with Program Outcomes												
Course	Progr	am out	tcome							Progr	am Spec	ific Out	comes
Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	2		3	1	3	3	3	1	1	3		1	3
CO3	2	2		3	1	3	3	3	1		2		3
CO4	3	1	2	2		3	1	3	3	3	1		3
CO5	3	1	2		3	1	3	3	3	1	1	2	1

Subject Code Subject Title Credit Lecture Tutorial Practical Type

Commercial Bank Management

Introduction:

This course will examine management problems and policies of banks. The material to be covered will include: balance sheet management (liquidity, liabilities, and spreadsheet)

Course focus on: Employability

Course Outcome:

CO1	:	To understand the basic problems of bank management.
CO2	:	To analyze bank regulations and policies.
CO3	:	To understanding of the basic issues involved in value creation and risk management for banking firm.
CO4	:	To evaluate bank profitability and risk management.
CO5		To examine the international bank environment, deposits, liquidity and capital To examine the international bank environment, deposits, liquidity and capital.

Unit-I

Management principles in Banks: Managerial functions in banks; Hierarchy; individual and group behavior; Management of personnel -V functions of manager, inspector, local advisory committee, Recruitment; Selection; Training; Promotion; Control of staff.

Unit-II

Management of deposits and advances: Deposit mobilization; Classification and nature of deposits accounts; Advances; Lending practice; Types of advances; Principles of sound bank lending; preparation of reports; credit plans; planning customers; limits of credit; security.

Unit-III

Investment Management: Nature of bank investment; Liquidity and profitability; preparation of cheques; Bill of lading; Book debts; Securities -V government and commercial.

Unit-IV

Management of finance: Bank accounts; Records; Reports; Statement of advances; Evaluation of loan applications; profit and loss account; balance sheet and statutory reports regarding cash revenue

Unit-V

Banking Services - Recruitment system - Foreign Exchange Management

Text Book

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

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Tannan ML: Banking- Law and practice in India; Indian Law House, New Delhi

Reference Books

Radhaswami M and Basudevan A: Textbook of banking; s. Chand & co. NewDelhi. Panikar K.K Banking -V Theory & system: Chand & co. NewDelhi.

	Mapping of Course Outcomes with Program Outcomes												
Course	Progr	Program outcome								Program Specific Outcomes			
Outcome	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Digital					
	Banking					

A digital bank represents a virtual process that includes online banking and beyond. As an end-to-end platform, digital banking must encompass the front end that consumers see, the back end that bankers see through their servers and admin control panels.

Course focus on: Skill development

Course Outcome:

CO1	•	To acquire knowledge of various digital products in banking sector & different payment system in India.
CO2	:	To appreciate & understand the leverage of Digital banking for enhancing the profitability of banks.
CO3	:	To understand the implementation of digital banking products & use of various social platforms for having a competitive edge in the market
CO4	•	To acquire the knowledge about the need of customer education and awareness for digital products such as cards, ATM's, POS terminals.
CO5	:	To understand the digital disruptions and its concepts in banking.

Unit - I Banking System in India - Nationalisation of Banks - Types of Banks	[12 Periods]
Unit - II Development Banks - Reserve Bank of India - Digital Banking Products	[12 Periods]
Unit -III Automated Teller Machine-ATM - Point-of-Sale (POS) Terminals - Internet Banking Mobile Banking	[12 Periods]
Unit –IV Cash Deposit Machine - Branchless Banking	[12 Periods]
Unit - V Digital Payment System - Emerging Concepts in Digital Banking	[12 Periods]
Text Book Indian Institute of Banking and Finance, Digital Banking, Taxman, 2019	
Reference Book Dr. M. Ganesan, Dr. A. Saravana Kumar DIGITAL BANKING., Shanlax Press, Tamil	Nadu, India 2021

Verma J.C: Banking; Bharat Law House, New Delhi

	Mapping of Course Outcomes with Program Outcomes													
Course Outcome	Progr	am ou	tcome		Progr	am Spec	ific Out	comes						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	2	3	3	1		3	1		3	3	1	2	1	
CO2	2		3	1	3	3	3	1	1	3		1	3	
CO3	2	2		3	1	3	3	3	1		2		3	
CO4	3	1	2	2		3	1	3	3	3	1		3	
CO5	3	1	2		3	1	3	3	3	1	1	2	1	

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Principles and Practices of Banking

Introduction:

This course is designed to quaint students with the basic principle procedure and practice of banks. Throughout this course emphasis will be given to r elation ship between Banker and customer negotiable (credit) instruments Banking industry and formulation of bank loan policy specially opening and crossing of accounts and rule of negotiable instrument s are given detail discussion so as to equipment students with the necessary regulation of bank for such instrument and accounts.

Course focus on: Employability

Course Outcome:

CO1	:	To make the students understand various principles, provisions that govern the
		banking system.
CO2	:	To make the aware of various banking innovations after the nationalization.
CO3	:	To make the students understand various services offered and various risks faced by banks.
CO4	:	To know the regulations and compliance of banking company.
CO5	:	To disseminate knowledge among the students inculcate with the theoretical structures about banking sector in India.

Unit -I

Indian Financial System – An Overview - Banking Regulation - Retail Banking, Wholesale and International Banking – Role Of Money Markets, Debt Markets & Forex Market - Role and Functions of Capital Markets, SEBI

Unit -II

Mutual Funds & Insurance Companies, Banc assurance & IRDA - Factoring, Forfaiting Services and Off-Balance Sheet items -Risk Management, Basel Accords - CIBIL, Fair Practices Code for Debt Collection, BCSBI - Recent Developments in the Financial System

Unit- III

Banker Customer Relationship - KYC/ AML / CFT norms - Bankers' Special Relationship- Consumer Protection – COPRA, Banking Ombudsman Scheme

Unit -IV

Payment and Collection of Cheques and Other Negotiable Instruments - Opening accounts of various types of customers -Ancillary Services- Cash Operations - Principles of lending, Working Capital Assessment and Credit Monitoring

Unit -V

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

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Agricultural Finance- Micro, Small and Medium Enterprises- Government Sponsored Schemes- Self Help Groups- Credit Cards, Home Loans, Personal Loans, Consumer Loans

Text Book

1) Indian Institute of Banking and Finance, Principles and Practices of Banking, Macmillan Education; 3rd EDN edition, 2015

Reference Books

- 1. NS. Toor, Arundeep Toor, Principles & Practices Of Banking, Skylark Publications, , 14ed.. 2019
- 2. Abineshkumar Mandilwar, Principles & Practices Of Banking, Ramesh Publishing House, 2019.

	Mapping of Course Outcomes with Program Outcomes												
Course Outcome	Progra	am outco	ome		Pro	gram Spe	cific Outco	omes					
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		3	3	1	2	1
CO2	1	1	3	1	2	1		1	1	3		1	3
CO3	1		3		1	3		1	1		2		3
CO4	3	1		2		3	1		3		3		3
CO5	3	1		2		3	1	3	3	3	1	2	1

Subject Code Subject Title Credit Lecture Tutorial Practical Type Health Insurance

Introduction:

This course will cover the whole or a part of the risk of a person incurring medical expenses, spreading the risk. Students can acquire the knowledge about overall risk of health care and health system expenses over the risk pool, also know the develop of a routine finance structure, such as a monthly premium or payroll tax, Claims to provide the money to pay for the health care benefits specified in the document of insurance agreement.

Course focus on: Employability

Course Outcome:

CO1	:	Criticize the principles of healthcare and provide an overview of health Insurance Industry in India and the marketing global set-up
CO2	:	Create a strong foundation of the fundamentals of Insurance documentation concepts, prospectus, conditions and warranties of health insurance
CO3	:	Give an in-depth understanding of the products, IRDA regulations and operational policies of health insurance
CO4	:	Apply the practical knowledge and Skills in the field of health insurance schemes
CO5	:	Determine the types of claims and challenges in health insurance management.

Unit -I

[12 Periods]

Introduction to Health Insurance and the Health system in India - Health Financing Models and Health Financing in India.

Unit -II[12 Periods]Health Insurance Products in India - Health Insurance Underwriting.[12 Periods]Unit -III[12 Periods]Health Insurance Policy Forms and Clauses - Health Insurance Data, Pricing & Reserving.[12 Periods]Unit-IV[12 Periods]Regulatory and legal aspects of health insurance - Customer service in health insurance[12 Periods]Unit-V[12 Periods]Health Insurance fraud - Reinsurance[12 Periods]Text Book1. Uma Narang, Insurance Industry in India: Features, Reforms & Outlook, New Century

Publications, 1st edition, 2013.

Reference Books

 Dr. L. P. GUPTA, India Insurance Guide, Times of India & Asia InsuranceReview,2014.
 Risk Analysis, Insurance and Retirement Planning, Indian Institute of Banking& Approved in the BOS Meeting held on 04-05-2021 Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards Finance, Taxman Publications Pvt.Ltd.2017. Page 155 of 214 Regulations 2021

Subject Code Subject Title Credit Lecture Tutorial Practical Type Marine insurance

Introduction:

The course covers all aspects of marine insurance claims, from the history and developments through legislative changes to different aspects of handling a claim. By breaking down the fundamentals of process into bite sized chunks, it will leave the student with a good understanding of this subject as a whole.

Course focus on: Employability

Course Outcome:

CO1	:	To Understand the history, framework, practice, evolution and legal understanding of International Marine Insurance.
CO2	:	Enrich their knowledge on key areas relating to the students familiar with the necessity of marine insurance contract, warranties and policies
CO3	:	To make them understand the important part cargo insurance plays in shipping as well as having a general knowledge of individual covers and the terminology Used
CO4	:	To acquire a better understanding and practical knowledge in the field of marine insurance market measurement, operations and claims handling
CO5	:	To respond effectively in emergency cases, prevent or mitigate claims through risk analysis and claims management

Unit - I Marine Insurance - Basic Concepts - Fundamental Principles	[12 Periods]
Unit - II Underwriting - Cargo Insurance Coverages	[12 Periods]
Unit- III Type of Covers – Hull Insurance	[12 Periods]
Unit -IV Marine Claims – Recoveries - Role of Banker in Marine Insurance	[12 Periods]
Unit -V Loss Prevention, Reinsurance and Maritime Frauds	[12 Periods]

Text Book

1. Marine Insurance Law, Ozlem Gurses, Routledge, 2015, 1st Edition. <u>https://ambitiousbaba.com/wp-content/uploads/2019/01/IC-67-marine-insurance.pdf</u>

Reference Books

1. Tyska Fennely, LouisA. Tyska, Lawrence J. Fennelly, Butterworth Controlling Cargo theft A Handbook of Transportation Security, ,2011.

2. A Primer by Harold Turner, Stone & CoxLimited, 2007, the principles of marine insurance

3. https://www.insuranceinstituteofindia.com/web/guest/e-book1#

	Mapping of Course Outcomes with Program Outcomes													
Course Outcome	Progr	am out	tcome		Progr	am Spec	cific Out	comes						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	2	3	3	1		3	1		3	3	1	2	1	
CO2	1	1	3	1	2	1		1	1	3		1	3	
CO3	1		3		1	3		1	1		2		3	
CO4	3	1		2		3	1		3		3		3	
CO5	3	1		2		3	1	3	3	3	1	2	1	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Fire & Consequential Loss Insurance					

In this course of Fire Insurance to learn about various features of fire insurance, characteristics of fire insurance, terms & conditions applied in fire insurance, on what all aspects fire insurance can be claimed, areas covered under fire insurance, what all benefits are covered under fire insurance, tax exemption policies, various other benefits attached to fire insurance are covered.

Course focus on: Skill development

Course Outcome:

CO1	:	Understand the risks covered under fire insurance policy and to enlist the characteristics of fire insurance contract.
CO2	:	Examine the conceptual basis of each type of fire insurance policy and to comprehend important terms and methods.
CO3	:	Evaluate the fire hazards and the prevention measures of various industries learn escape routes and emergency plans and understand the fire rules and regulations.
CO4	:	Relate the properties those are covered under the claim to know the crucial aspects of survey and to understand the doctrine of proximate cause.
CO5	:	Create the awareness of consequential loss insurance premium rate and to understand the specification of turnover basis.

Unit- I

Basic Principles and the Fire Policy - Add On Covers and Special Policies

Unit -II

Fire Hazards and Fire Prevention - Erstwhile Tariff – Rules and Rating

Unit -III

Documents - Underwriting

Unit-IV

Claims - Legal Aspects - Claims - Procedural Aspects

Unit -V

Consequential Loss Insurance - Specialised Policies and Overseas Practice

Text Book

P. K. Ray, Agricultural Insurance, 1st Edition, Pergamon Press,

Reference Books

Parimal Kumar Ray, Agricultural Insurance: Theory and Practice and Application to Developing Countries, Pergamon Press,

Hueth, Darrell L., Furtan, William H, Economics of Agricultural Crop Insurance: Theory and Evidence, Springer Science, Business Media New York

Approved in the BOS Meeting held on 04-05-2021

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	Mapping of Course Outcomes with Program Outcomes													
Course Outcome	Progr	am out	tcome		Progr	am Spec	ific Out	comes						
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4	
CO1	2	3	3	1		3	1		3	3	1	2	1	
CO2	1	1	3	1	2	1		1	1	3		1	3	
CO3	1		3		1	3		1	1		2		3	
CO4	3	1		2		3	1		3		3		3	
CO5	3	1		2		3	1	3	3	3	1	2	1	

Subject Code Subject Title Credit Lecture Tutorial Practical Type

Agricultural Insurance

Introduction:

Risks in agriculture arise from a variety of sources. There are several risk management options that can be used to either mitigate, transfer or cope with risks in agriculture. Choosing the most appropriate tool depends on various factors such as type of risk, tools availability, and level of responsibility. This course focuses on what can be done at the farm, local area/community, and national levels to manage risks in agriculture.

Course focus on: Employability

Course Outcome:

CO1	:	To acquire knowledge on the concept of risk management as it applies to farmers and their business, and to offer an understanding of the various forms of insurance designed for this market.
CO2	:	To understand the many ways that various farm property insurance products can protect the assets of traditional farming operations and determine which coverages can eliminate which coverage gaps.
CO3	:	Give an in depth understanding of the products, IRDA regulations and operational policies agricultural insurance.
CO4	:	To understand how agricultural insurance help the farmers to adopt progressive farming practices, high value in-puts and higher technology in Agriculture
CO5	:	To acquire practical knowledge in the field of agricultural insurance regarding procedure for approval and settlement of claim under agricultural insurance scheme.

Unit-I

Glossary of Terms for Agricultural Insurance - Introduction to Indian Agriculture - Risks in Agriculture - History of Crop Insurance in India

Unit-II

Crop Insurance Design Considerations - Crop Insurance (Yield Index Based) – Underwriting and Claims - Weather Based Crop Insurance

Unit-III

Traditional Crop Insurance: Underwriting and Claims - Agriculture Insurance in Other Countries - Livestock / Cattle Wealth in Indian Rural Economy

Unit-IV

Types of Cattle and Buffaloes - Cattle Insurance in India - Poultry Insurance in India

Unit-V

Miscellaneous Agriculture Insurance Schemes - Agriculture Reinsurance

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	Mapping of Course Outcomes with Program Outcomes												
Course Outcome	Progr	am out	tcome		Progr	am Spec	ific Out	comes					
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	2	3	3	1		3	1		2	3	3	1	
CO2	1	2	3	3	1			2	3	3	1	1	3
CO3	2	3	3	1		3		2	3	3	1		3
CO4	3	1	2	3	3	1			3		3		3
CO5	3	1		2		3	1	2	3	3	1		1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	International Shipping and Legislation					

Regulations concerning shipping are developed at the global level. Because shipping is inherently international, it is vital that shipping is subject to uniform regulations on matters such as construction standards, navigational rules and standards of crew competence.

Course Outcomes:

CO1	:	To understand and learn about the Indian Contract Act
CO2	:	To apply the Carriage of Goods by Sea Act (COGSA)
CO3	:	To analyse the International Regulations for Vessels and International Agencies
CO4	:	To evaluate the Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes and Live cargo
CO5	:	To create the Quotations, Orders, Regulations, Credits, Invoicing, Filing, Archiving and Understanding Terms in Logistics

Unit-I

[12 periods]

Indian Contract Act - Meaning and Definition of Contract - Essential Elements - Types of Contracts - Offer and Acceptance – Void and Illegal Agreements – Performance and discharge of Contracts – Remedies for Breach of contract – Quasi contracts - Bailment and Pledge and Law of Agency- The Customs Act,

Unit-II

[12 periods] Regional Laws-The Carriage of Goods by Sea Act (COGSA), and related laws rules and regulations. Marine Insurance related laws, Labor Laws

Unit –III

[12 periods]

[12 Periods]

International Regulations for Vessels-International Agencies -regulations relating to ship construction - ship maintenance - Ship navigation - ship breaking - pollution caused by ship's effluents

Unit-IV

Regulations relating to cargoes, dangerous and Hazardous cargoes, and packaging of cargoes, Live cargo - Hague - Visby Rules - Hamburg Rules - International carriage of goods by Road (CMR), 1956 - Institute Cargo Clauses (A,B,C) - General Conditions of Marine Insurance on Goods (GCMI 1988)

Unit-V

[12 periods]

Quotations – Orders – Regulations - Credits – Invoicing – Filing – Archiving - Understanding Terms in Logistics – Freight forwarding contracts - General conditions of freight forwarding - Conditions of Contract - Documents - (Air Way Bill (AWB), Bill of Lading (B/L)) - Contract of transportation – Contracts with customers

Text Book:

Legal Principles in Shipping Business 2010-2011 by Institute of Chartered Shipbrokers

(Witherby Seamanship International Ltd)

Reference:

- 2. Shipping Law by Simon Baughen (Routledge-Cavendish)
- 3. Maritime Security and the Law of the Sea by Natalie Klein (Oxford University Press)

Course Outcomes	Pr	ogra	m O	utco	mes						gram comes	ļ	Specific
Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	1		2	
CO2			1		2		3		3		2		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1		3	

Mapping of Course Outcomes with Program Outcomes:

Subject Code Subject Title Credit Lecture Tutorial **Practical** Type

International **Business Strategy**

Introduction:

International business strategy refers to plans that guide commercial transactions taking place between entities in different countries. Typically, international business strategy refers to the plans and actions of private companies rather than governments; as such, the goal is increased profit.

Course focus on: Entrepreneurship

Course Outcome:

	:	To understand the World of International Business and its challenges
CO1		
CO2	:	To apply the International Politics and Economic Integration and International Culture International Trade
CO3	:	To analyse the International Business Strategy and its Global Strategic Planning
CO4	:	To create the International Business Strategies in Action
CO5	:	To evaluate the International Business Horizons

Unit-1:

[12Periods]

World of International Business- Challenges of International Business.-Multinational Enterprises- Triad and International Business.

Unit-II:

[12Periods]

[12Periods]

Environment of International Business- International Politics and Economic Integration- International Culture International Trade-International Trade International Finance

Unit-III:

International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy-Global sourcing -Global supply management and technology transfer - Marketing strategy- Human Resource Management Strategy- Political Risk and Negotiation Strategy-International Financial Management.

Unit-IV

[12Periods] International Business Strategies in Action - Corporate Strategy and National Competitiveness - Doing Business in European Community- Doing Business In Japan Doing Business in North America -Doing Business in Non-Trial Nations.

Unit- V:

International Business Horizons - International Joint Ventures - Future Challenges of International Business.

Text Book

Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill, Inc, 1. New Delhi- 1999-2000.

References

1. Keealas.A.G., Global Business Strategy, South -Western, 1999-2000,

2. Garland.J. and Farmer. R.N., International Dimension of Business Policy and Strategy, PWS-KENT 1999-2000,

Mapping of Course Outcomes with Program Outcomes:

Course	Pr	ogra	m O	utco	mes						gram comes		Specific
Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1		2			2		3		1		2	
CO2	1		1		2				3		2		3
CO3							2		3	1		2	
CO4		1			2		3				1		3
CO5	1			2				3		1		3	

Tutorial **Practical** Subject Code Subject Title Credit Lecture Type

International **Trade Procedures** and Documentation

Introduction:

International trade is an economical activity between countries/companies. As you know, every country has own business culture, currency and economical system. This system requires some documents. These documents may change based on the country, regulations and means of transportation. Trade agreements between importer and supplier or between countries require documents to protect both sides' rights during trade.

Course focus on: Skill development

Course Outcomes:

CO1	To understand the International Market Research :
CO2	: To apply the Export and Import Policy and Procedures
CO3	: To create the Pre-requisites PAN Number, IEC Number, Application & Related documents for IEC
CO4	: To analyze the Exchange Control Regulations
CO5	: To evaluate the Export Order, Letter of Credit, Export Declaration Forms

Unit- I

[12 Periods]

[12 Periods]

[12 Periods]

International Market Research - Strategies, Product Planning, Cost estimation, sales Forecast, Different Registers, Significance of Documentation & Related procedures, Export management, Organisation Structure.

Unit -II

Export and Import Policy and Procedures, Preliminary information, Export sales Quotation, Different Incoterms: FOB/C & F, CIF etc. Methods of payments, Shipping & distribution, after sales service - Customer complaint and conflict resolution.

Unit -III

Pre-requisites: PAN Number, IEC Number, Application & Related documents for IEC, Role of DGFT, Export Promotion Councils, RCMC, other related procedures of registration, Import Policy and Procedures, licensing rules, Conditions and Obligations of Importers, Different Custom Duties (Import), Customs administration and procedures - Clearance of Import cargo, Indian case, Import Finance.

Unit-IV

Exchange Control Regulations: RBI Guide Lines, Authorised Dealers, FERA/FEMA, Permitted Currencies, ACU, Export Realization, Procedure & Related documents. Trends in India's Export & Import.

Unit-V

Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading/Airway Bill, Bill of Exchange, Bill. Certificate Origin, Invoice. Packing Shipping of list, GSP Certificate, Legalization of documents, Bank Certificate of Export & Realization.

[12 Periods]

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Text Book:

Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and II GOI, New Delhi - 2000.

References:

Mahajan, Guide to Export Policy, Procedures and Documentation 2000-2001 Ballu. R. H. – Business Logistics Management, PHI, Inc 1999- 2000.

Course	Pr	ogran	n Out	com	es					Program Specific Outcome			
Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	1		2	
CO2			1		2		3		3		2		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1		3	

Mapping of Course Outcomes with Program Outcomes:

Subject Code Subject Title Credit Lecture Tutorial Practical Type

Global Business Environment

Introduction:

The financial, cultural, governmental, technological and different forces which work outside an enterprise are part of its environment. The individual customers or facing enterprises as well as the management, customer groups, opponents, media, courts and other establishments working outside an enterprise comprise its environment.

Course focus on: Skill development

Course Outcome:

CO1	:	To understand the nature, purpose of ethics and morals for organizational interests
CO2	:	To apply the Ethics in Marketing and Consumer Protection
CO3	:	To create the Ethics in Workplace
CO4	:	To evaluate the Prevention of Pollution and Depletion of Natural Resources
CO5	:	To analyses the Ethics in Accounting and Finance

Unit -I

[12Periods]

Introduction to Business Ethics: The nature, purpose of ethics and morals for organizational interests; Ethics and Conflicts of Interests; Ethical and Social Implications of business policies and decisions; Corporate Social Responsibility;

Unit - II

[12Periods]

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer's interest, cultural impact on cultural diversification.

Unit -III

[12Periods] ender equality RACE preferences in

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

Unit-IV

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

Unit -V

[12Periods]

[12Periods]

Ethics in Accounting and Finance – Importance, taxation issues and common problems. Legal environment of business – Monopolies – Company Law, Competition Act 2002. Foreign Exchange Management Act- Securities and exchange board of India Act - Customs and Central Excise Act - Central and State sales Tax - Consumer protection Act Patents Act.

Text Book

1. Ethics, Law, and Business by William A. Wines

References:

- 2. Abratt, D Sacks Journal of Business Ethics, 1988 Springer.
- 3. W. Michael Hoffman, Judith Brown Kamm, Robert E. Frederick, Edward S. Petry From the Tenth National Conference *Approved in the BOS Meeting held on 04-05-2021*

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards on Business Ethics Sponsored by the Center for Business Ethics at Bentley College.

Course Outcomes	Pr	Program Outcomes									Program Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	1			1		2		3	3	1		2		
CO2			1		2		3		3		2		3	
CO3	1			2			3		3	1		2		
CO4		1	2			2	3		3		1		3	
CO5	1		2		2			3		1		3		

Mapping of Course Outcomes with Program Outcomes:

Subject code	Subject title	Credit	Lecture	Tutorial	Practical	Туре
17BCCE07	Enterprise resource Planning	4	6	0	0	Theory

This subject covers in details about Enterprise Resource Planning; It includes benefits, Modules, and processing of integration, Various Technologies.

Course focus on: Skill development

Course outcome

		Understand the basic concepts of ERP and how its derived and Developed from various resources
CO1	:	
CO2	:	Easily accessing with the help of knowing the benefits of Enterprise Resource planning.
CO3	:	Inscribe the various Modules processing in the ERP
CO4	•	Exercise the Evaluation of ERP and accessing the ERP related Technologies.
CO5	:	Exercise the other related Technologies of ERP.

Unit-I:

Evolution of ERP- Overview of ERP - What is ERP? - The Ideal ERP System - Implementation of an ERP System -Reasons for Growth of ERP - Benefits of ERP - Failure of ERP Implementation - Integrated Data Model - Integrated Management Information - Business Modeling.

Unit-II:

Benefits of ERP - Reduction in Cycle Time - Reduction of Lead Time - Reduction in Cost - Improved Resource Utilization Improved Supplier Performance - Increased Flexibility - Improved Information Accuracy and Decision-making Capabilities - Better Customer Satisfaction - On-time Shipment.

Unit-III:

Modules of ERP - Functional Modules of ERP Software - Manufacturing and Logistics Modules - Finance Module -Controlling -Plant Maintenance- Quality Management - Production Planning and Material Management - Inventory Management and Warehouse Management - Production Planning.

Unit-IV:

Evaluation of ERP- Variation of Modules – Advantage of ERP – An Overview of Enterprise - ERP and Related Technologies.

Unit-V

[12 Periods] ERP Market- other related technologies of ERP - E-procurement - E-Logistics - Internet Auctions - E-markets - Electronic Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

[12 Periods]

[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards business process optimization - Business objects in SCM -E commerce.

Textbook:

"Concepts in Enterprise Resource Planning" Third Edition Author - Ellen F. Monk University of Delaware Bret J. Wagner Western Michigan University.

http://chettinadtech.ac.in/storage/14-08-28/14-08-28-10-50-00-2827-anuprathibha.pdf

Reference:

Enterprise Resource Planning_ http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE PLANNI NG.pdf

Course		Program Outcomes									Program Specific Outcomes					
Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4			
C01	3	3	3	2	3	3	3		3	1	3	2				
CO2	3	3	2		3	3	3	2	3		1		2			
CO3	3	3	3	3	3		3		3	3	2		3			
CO4	3	3	3	3	2	3	3	2	3	3		1	2			
CO5	3	3	3	2	3	2	3		3		1	2	3			

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention - 3

If moderately correlated mention -2

If less correlated mention - 1

If no correlation leave blank

Subject title

Management Information system Type

Practical

Tutorial

complexity. The three components of MIS provide a more complete and focused definition, where System suggests integration and holistic view, Information stands for processed data, and Management is the ultimate user, the decision makers.

Credit

Lecture

Course focus on: Skill development

Course Outcome:

Introduction

Subject code

CO1	:	Understand the leadership role of Management Information Systems in achieving business competitive advantage through informed decision making.
CO2	:	Analyse and synthesize business information and systems to facilitate evaluation of strategic alternatives.
CO3	:	Effectively communicate strategic alternatives to facilitate decision making.
CO4	:	Identify the major management challenges to building and using information systems in organizations.
CO5	:	Identify managerial risks related to information system organization processing and utilizing.

Unit-I:

An Overview of Management Information Systems (MIS): Concept & Definition of MIS - MIS Vs. Data Processing - MIS & Decision Support Systems - MIS & Information Resources Management - End User Computing – MIS Structure - Managerial View of IS – Functions of Management - Management Role - Levels of Management.

Unit-II:

Foundation of Information Systems: Introduction to Information System in Business - Fundamentals of Information Systems - Solving Business Problems with Information Systems - Types of Information Systems, Effectiveness and Efficiency Criteria in Information System - Frame Work For IS - Sequence of Development of IS.

Unit-III:

Concept of Planning & Control: Concept of Organizational Planning - Planning Process - Computational Support for Planning - Characteristics of Control Process - Nature of Control in an Organization. IS Planning – Determination of Information Requirements - Business Systems Planning - End Means Analysis -Organizing the Plan.

[12Periods]

[12 Periods]

Unit-IV:

Business Applications of Information Technology: Internet & Electronic Commerce – Intranet - Extranet & Enterprise Solutions - Information System for Business Operations - Information System for Managerial Decision Support - Information System for Strategic Advantage.

Unit-V:

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – SystemDevelopment Life Cycle – Prototyping – Sad - Project Management - Cost Benefit Analysis - Detailed Design Implementation.

Textbook:

1. Management Information System: CVS. Murthy, HPH.

Reference:

1. Management Information System: Gordon B.Davis & Margrethe H.Olson, TMH.

2. Information System for Modern Management: Murdick, PHI.

Mapping of Course Outcomes with Program Outcomes:

Course			Pro)gram (Outco	mes			Program Specific Outcomes					
Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	3	3	3	2	3	3	3		3	1	3	2		
CO2	3	3	2		3	3	3	2	3		1		2	
CO3	3	3	3	3	3		3		3	3	2		3	
CO4	3	3	3	3	2	3	3	2	3	3		1	2	
CO5	3	3	3	2	3	2	3		3		1	2	3	

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention - 3

If moderately correlated mention - 2

If less correlated mention - 1

If no correlation leave blank

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[12 Periods]

Credit

Introduction:

Subject

Code

19BCPE01

E-Commerce is the buying and selling of goods and services, or the transmitting of funds or data, over an electronic network, primarily the internet.

4

Tutorial

0

Lecture

5

Practical

0

Course focus on: Skill development

Subject Title

E – Commerce

Course Outcome:

CO1	:	To Identify and understand Business models and strategy of e-commerce
CO2	:	To Acquire knowledge in Computers
CO3	:	To Know more about Network service and payment system in e-commerce
CO4	:	To Understand the E- On line banking and various delivery channels
CO5	:	To Know about E-commerce technology and security issues

Unit-I:

Electronic commerce - Introduction - Business Models of e-Commerce - B2B e-commerce and EDI - Business Applications of e-commerce. Infrastructure for e-commerce - Communication networks for ecommerce.

Unit-II:

Electronic data interchange - Benefits EBI legal - Securities and privacy issues - EDI Software implementation - value added networks - Internal information systems - Work flow automation and co-ordination – Customization and internal commerce.

Unit III:

Network services - secure messaging - payment systems in e-commerce - Structured electronic documents.

Unit IV:

E-online Banking: Introduction Concepts and Meaning-Need for computerization-Electronic delivery channels-Automated Teller Machine(ATM)-Electronic Fund Transfer(EFT)-uses- computerization in clearing houses- Telebanking- Electronic Money Transfer(EMT)-Paytm-E-Cheque- Financial Transactions Terminals - MICR Cheques- e-Banking in India.

[12 Periods]

[12 Periods]

Туре

Theory

[12 Periods]

Unit V:

[12 Periods]

E-Commerce Technology – Security Issues in e-Commerce – Legal and Ethical Issues - Role of social media in e-Commerce Industry-M-Commerce and WAP - Mobile Commerce Risk, Security and Payment Methods - Mobile money-infrastructure and fraud prevention for M-payment - Current Trends in electronic world – e-Waste – e-Surveillance – e-Governance - e-Care.

Textbook:

1. R. Saravana Kumar R. Parameswaran Jayalakshmi., Information Technology S. Chand 2015 Revised Edition

2.V. Rajaraman Essentials of E-Commerce Technology PHI Learning Private Limited 2015 Revised Edition.

Reference:

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition

Program Outcomes Program Specific Outcomes Course **P01 P04 P09** PSO1 PSO2 PSO3 PSO4 **PO2 P03** P05 **P06 P07 P08** Outcomes 3 2 **CO1** 3 3 1 1 3 1 3 3 3 1 **CO2** 3 3 3 3 2 3 1 1 1 3 3 3 3 2 3 **CO3** 1 1 1 3 3 1 3 3 **CO4** 3 3 3 1 1 3 3 2 1 **CO5** 3 3 3 1 3 3 2 3 1 1 1

Mapping of Course Outcomes with Program Outcomes:

Mapping should be done based on the Correlation of PO / PSO with PEO.

If Strongly Correlated mention - 3

If moderately correlated mention - 2

If less correlated mention - 1

If no correlation leave blank

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCPS02	Cyber law	2	5	0	0	Theory

Cyber law covers fairly broad areas encompassing several sub topics including freedom of expression, access to and usage of internet and online privacy.

Course focus on: Skill development

Course Outcome:

CO1	:	To know the basic concepts which lead to the formation and execution of electronic contracts
CO2	:	To enlighten of Cyber Law in E- Commerce in India.
CO3	:	To growing awareness on privacy is another upcoming trend
CO4	:	To improve cyber security professionals' skills and citizen sensitization and awareness
CO5		To know the Global Trends in Cyber law.

Unit I:

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E- Commerce-cyber law in E-Commerce-Contract Aspects.

Unit II:

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.

Unit III:

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime- Factors influencing Computer Crime- Strategy for prevention of computer crime- Amendments to Indian Penal code 1860.

Unit IV

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism- Electronic Data Interchange Scenario in India

Unit V:

The Information Technology Act 2000-Definitions-Authentication of Electronic Records- Electronic Governance-Digital Signature Certificates.

Note: Distribution of marks 100% Theory.

Textbook:

1. The Indian Cyber Law: Suresh T.Viswanathan, Bharat Law House, New Delhi

Approved in the BOS Meeting held on 04-05-2021

Reference:

1. Investigating Cyber Law and Cyber Ethics: Issues, Impacts and James Braman

Mapping of Course C	Outcomes with Program	Outcomes:
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	Program Outcomes								Program Specific Outcomes				
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1	1	2				3		3	1	2	3	
CO2	1			2		2	3					3	3
CO3			2					3		1			
CO4		1			2		3				2	3	3
CO5	1			2		2		3		1	2		

Behavior

Introduction:

Consumer Behavior is to understand the Market and its segments and analysis the evolution of consumer behavior and the business strategy.

Course focus on: Skill development

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behaviour
CO2	:	To study about the motivation
CO3	:	To gain knowledge on customers personality
CO4	:	To know about the consumers perception
CO5	:	To gain knowledge about consumer attitudes

Unit-I:

Introduction - Consumer Behaviour and Consumer Research – Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organisations as Buyers

- Development of Marketing Concept.

Unit- II:

Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defence Mechanisms - Motive Arousal - Motivational Theories - Maslow's hierarchy of needs -Motivation Research

Unit-III:

UnitIV:

 $Consumer\ Personality-Introduction\ -\ Self-concept\ -\ personality\ Theories\ -\ Brand\ Personality\ -emotions.$

Consumer Perception: Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions.

Type

Practical

[12 Periods]

[12 Periods]

[12Periods]

UnitV:

[12Periods]

Consumer Attitudes: Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies.

Text Book

1. Hawkins, Best, Coney, Consumer Behaviour, 8/e, TMH, New Delhi, 2002.

Reference Books:

1. Kumar: Conceptual Issues in Consumer Behavior : The Indian Context, Pearson Education, New Delhi,2003

2. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Bizttantra, New Delhi,2003.

Mapping of Course Outcomes with Program Outcomes:

Course	Pro	ograr	n Ou	itcon	nes					Program Specific Outcomes				
Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4	
CO1	1			1		2		3	3	1	2	2		
CO2			1		2		3		3		2		3	
CO3	1	1		2			3		3	1		2		
CO4		1	2			2	3		3		1		3	
CO5	1		2		2			3		1	1	3		

Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.

Subject Code Subject Title Credit Lecture **Tutorial Practical** Type Brand management

Introduction:

To develop knowledge of branding frameworks, strategies and brandings role within business and know the value of a brand to an organization.

Course focus on: Employability

Course Outcomes:

CO 1	:	Demonstrate to difference between Product and Brands
CO 2	:	Evaluate the pros and cons of brand extension
CO 3	:	To know the brand equity and Positioning & Repositioning of brands
CO 4	:	To equip with buyer behavior concepts and to formulate and justify Buying Decision Behavior
CO 5	:	Analyze the buyer problem, buyer decision making process and Post-purchase Behavior

Unit – I:

[12 Periods] introduction to brand management: Concept of Branding, Significance of Branding, Brand -Types, Difference between Product and Brand; Branding Challenges; Overcoming Branding Challenges; E- Branding. Unit – II: [12 Periods]

Brand extension: Concept of Brand Extensions, Types of Brand Extensions, Need for Brand Extensions, Pros and Cons of Brand Extensions, Category - related Extensions, Image - related Extensions, Unrelated Extensions.

Unit – III:

Brand equity: The concept of Brand Awareness, Brand Identity, Brand Image, Brand PersonalityBrand Equity; creating brands in a competitive market; Brand Positioning & Repositioning, Brand Associations, Using Brand Elements to create brand equity.

Unit – IV:

Introduction to buyer behaviour: Understanding the Basics of Buyer Behavior, Types of BuyingDecision Behavior, and Black - Box Model of Consumer Behavior.

[12 periods]

[12 Periods]

Approved in the BOS Meeting held on 04-05-2021

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Rathinam College of Arts & Science (Autonomous), Coimbatore-21.Page 181 of 214Admitted in B.Com (Business process services) from the academic year 2021 - 2022OnwardsRegulations 2021Unit -V:[12 Periods]

Buyer decision process: Buyer Decision Making: Problem Identification, Information search, Sourcesof Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

Text books:

1. Brand Management - Gulnarsharma, Karan Singh Khundia – Himalaya Publishing House

Reference books:

- 1. Brand Management: Principles and Practices Kirti Dutta Oxford University Press.
- 2. Brand Management: The Indian Context YLR Moorthi Vikas Publishing House

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
Outcomes	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
CO1	1			1		2		3	3	1	2	2	
CO2			1		2		3		3		2		3
CO3	1	1		2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1	1	3	

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<i>wards</i>	Regulations 2021

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Supply chain					
	Management	4	5	0	0	Theory

Introduction;

The paper aims to educate students on stages of supply chain management and new opportunities in SCM.

Course focus on: Skill development

Course Outcome:

CO1	:	Demonstrate to difference between Product and Brands
CO2	:	Evaluate the pros and cons of brand extension
CO3	:	To know the brand equity and Positioning & Repositioning of brands
CO4	:	To equip with buyer behaviour concepts and to formulate and justify Buying Decision Behaviour
CO5	:	Analyse the buyer problem, buyer decision making process and Post-purchase Behaviour

Unit I:

[12 Periods]

[12 Periods]

[12 Periods]

SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organisation.

Unit II:

Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCMDimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence

Unit III:

Purchasing and Supply Management-Introductionimportance Objectives purchasing process- purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases- Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

Unit IV:

Unit V:

Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM-Supplier performance measurement Parameters choosing suppliers.

[12 Periods]

Textbook:

1. David J. Bloomberg, Stephen LeMay &: Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna New Delhi, 2003.

Reference:

- 1. Donald J. Bowersox & David J. Closs : Logistical Management, Tata McGraw Hill Publishing Co. Ltd, New Delhi, 2004
- 2. Satish C. Ailawadi & Rakesh Singh: Logistics Management, Prentice-Hall of India Pvt Ltd., New Delhi, 2005.

Mapping of Course Outcomes with Program Outcomes:

Course		Program Outcomes									Program Specific Outcomes			
Outcome	P0	PO	P0	PSO1	PSO2	PSO3	PSO4							
S	1	2	3	4	5	6	7	8	9					
CO1	3	3	1	1	3	1	3	3	3	1		2		
CO2	3	3	3	1	3		3	1			3			
CO3	3	1	1	1	3	3	3	3	1			3		
CO4	3	3		3	3	1	3	1	3	3	1		2	
CO5	1	3	3	1	3	1	3	3			2		1	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
	Strategic Management	4	0	2	6	Theory

Introduction:

In the field of management, strategic management involves the formulation and implementation of the major goals and initiatives taken by an organization's top management on behalf of owners, based on consideration of resources and an assessment of the internal and external environments in which the organization operates.

Course Outcome:

CO1	:	Allocate resources to align with goals. Setting strategic priorities naturally filters budget and manpower
CO2	:	Increase efficiency of the financial objective could be to increase resources
CO3	:	To analysis an organization's resources in order to achieve its goals
CO4	:	To enlarge policies and plans to achieve those allocating resources to implement the plans.
CO5	:	To achieve the action goals in the competitive environment.

Unit- I:

Introduction- Fundamentals of Strategy- Conceptual Evolution of Strategy- Scope and Importance of Strategies-

Purpose of Business- Difference between Goals and Objectives of Business- Core Competencies of Business

Unit II:

[12 Periods]

[12 Periods]

Strategic Management-Need- scope- features and importance of strategic management-Role of Strategists in Decision Making-Types of Strategies, Limitations of Strategic Management

Unit III:

Strategy Formulation- Process in Strategy Formulation-Strategy Implementation and its Stages- Reasons for Strategy Failure and Methods to Overcome- Strategy Leadership and Strategy Implementation- Strategic Business Units (SBUs)

Unit IV:

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical Conduct, Corporate Social Responsibilities (CSR)

Unit V:

Strategic- Culture and its Significance, Organizational Development and Change-Change Management- Leadership Styles and its Roles- Strategic management in a new globalized economy

Textbook:

1. Strategic Management 4th Edition, Kindle Edition, by <u>Azhar Kazmi</u> -2017 **Reference:**

[12 Periods]

[12 Periods]

 Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards
 Regulations 2021
 Strategic Management and Business Policy: Globalization, Innovation and Sustainability by <u>Thomas L.</u> Wheelen, J. David Hunger, Alan N. Hoffman.

2. Strategic Management: Formulation, Implementation, and Control by John A Pearce and Richard Braden Robinson

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes		Program Outcomes										Program Specific Outcomes				
	P1	PO2	P03	P04	P05	P06	P07	P08	P0 9		PS O2	PSO3	PSO4			
CO1	3	3	3	2	3	3	3		3	1		3				
CO2	3	3	2		3	3	3	2	3		2					
CO3	3	3	3	3	3		3		3			3				
CO4	3	3	3	3	2	3	3	2	3	1	2		4			
CO5	3	3	3	2	3	3	3		3		2		4			
CO5	3	3	3	2	3	2	3		3							

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Course focus on: Skill development

Unit I:

A Multidisciplinary Subject – Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.

Unit II:

Ecosystem – Concepts of Ecosystem – Characteristics – Food Chains – Food Web – Ecological Pyramids – Energy Flow in an Ecosystem – Nutrient Cycling – Primary Production – Ecosystem Regulation – Ecological Succession – Major Ecosystem Types.

Unit III:

Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of BioDiversity – Threats to Biodiversity – Loss of Habitat – Poaching – Man-wildlife Conflicts – Endangered Species of India – Endemic Species of India – Conservation of Biodiversity.

Unit IV:

Environmental Pollution – Air pollution – Noise Pollution – Water Pollution – Thermal Pollution – Marine Pollution – Soil Pollution – Nuclear Hazards – Solid Waste Management – Role of an Individualin Prevention of Pollution – disaster Management.

Unit V:

Social Issues and the Environment – From unsustainable to sustainable development – Urban problems related to energy – Water Conservation – Rainwater Harvesting – Watershed Management – Resettlement and Rehabilitation Issues – Environmental Ethics – Climate change – Global Warming – Acid Rain – Ozone Layer Depletion – Environmental Legislation.

Textbook:

1. Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition, 2004.

Reference:

1. Basics of Environmental Science – Michael Allaby, Routledge – London, 2nd Edition, 1996.

2. Principles of Environmental Science and Technology – K. Saravanan, S. Ramachandran and R.

Baskar, New Age International Publishers, 2005.

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCMAFC	WOMEN STUDIES	2	2	0	0	FC

Course focus on: Skill development

Unit I:

Laws, Legal Systems and Change

Definition - Constitutional law, CEDAW and International Human Rights – Laws and Norms – Laws and Social Context – Constitutional and Legal Framework.

Unit II:

Politics of land and gender in India

Introduction – Faces of Poverty – Land as Productive Resources – Locating Identities – Women's Claims to Land – Right to Property - Case Studies.

Unit III:

Women's Rights: Access to Justice

Introduction – Criminal Law – Crime Against Women – Domestic Violence – Dowry Related Harassment and Dowry Deaths – Molestation – Sexual Abuse and Rape – Loopholes in Practice – Law Enforcement Agency.

Unit IV:

Women's Rights

Violence Against Women – Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961

Unit V:

Special Women Welfare Laws

Sexual Harassment at Work Places – Rape and Indecent Representation – The Indecedent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers. **Textbook:**

1. Nitya Rao "Good Women do not Inherit Land" Social Science Press and Orient Blackswan

2008

Reference:

- 1. 1. International Solidarity Network "Knowing Our Rights" An imprint of Kali for Women 2006
- 2. P.D.Kaushik "Women Rights" Bookwell Publication 2007

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCCAFC	CONSTITUTION OF INDIA	2	2	0	0	FC

Course focus on: Skill development

Unit I: Making of Constitution - Constituent Assembly - Dr.Rajendra Prasath - Dr.B.R.Ambedkar - features - Fundamental Rights	[12 Periods] Salient
Unit II : Union Executive - President of India - Vice-President - Prime Minister - Cabinet - Functions	[12 Periods]
Unit III:	[12 Periods]
Union Legislature - Rajiya Sabha - Lok Sabha - Functions and Powers	
Unit IV:	[12 Periods]
Union Judiciary - Supreme Court - Functions - Rule of law	
Unit V:	[12 Periods]
State - Executive - Legislature - Judiciary	
Textbook:	
1. Agharwal.R.C National Moment and Constitutional Development – New Delhi, 197	77

Reference:

1. Chapra B.R., Constitution of India, New Delhi, 1970 2.Rao B.V., Modern Indian Constitution, Hyderabad, 1975 same. National Integration and international understanding.

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.

Admitted in B.Com (Business process services) from the academic year 2021 - 2022Onwards

Unit I:

Unit II:

Concept of Human Values, Value Education Towards Personal Development - Aim of education and value education; Evolution of value oriented education; Concept of Human values; types of values; Components of value education. Personal Development: Self-analysis and introspection; sensitization towards gender equality, physically challenged, intellectually challenged. Respect to - age, experience, maturity, family members, neighbors, co-workers.Character Formation towards Positive Personality: Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision

Value Education towards National and Global Development - National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values -Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the

Unit III:

Impact of Global Development on Ethics and Values - Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance.

Unit IV:

Introduction – Law – Functioning of Court – Hierarchy of Courts – seeking Justice – Dragged into the Net – Help thy Neighbor – You snooze, You Lose - Crime & Punishment – Introduction to Criminal Law – Encounter with Criminal Law – Limitation and other restrictions for prosecution – Major offences and punishments - Guardianship and Minority – Civil Marriage – Compulsory Registration of Marriages – Relief through Family Court – Writing a Will.

Unit V:

Protection of Women under Civil Law – Protection of Women under Criminal law – Protection of Child under Civil and Criminal Law - Protection of Workmen - Consumer Protection – Consumer friendly forums – Defective and Hazardous Good – Deficiency in Service – Unfair and Restrictive trade practices –Quality of Goods – Right to Information Act – Cyber Crimes – E- Commerce.

Textbook:

1. Value Education – Human Rights – Learning Material, Bharathiar University, 2009. **Reference:**

1. Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune, 2011

2. Human Rights Education for Begineers - KWIRC, NHRC, 2005.

Approved in the BOS Meeting held on 04-05-2021

[12 Periods]

[12 Periods]

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPYAFC	HUMAN RIGHTS	2	2	0	0	FC

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре	
19BTAAFC	YOGA	2	2	0	0	FC	
Unit-I:						[12 Periods]	
Yoga and Phys	ical Health						
Physical Structure - Three bodies - Five limitations Simplified Physical Exercises - Hand Exercises - Leg Exercises – Breathing Exercises - Eye Exercises – Kapalapathi Maharasanas 1-2 - Massages - Acu-puncture – Relaxation Yogasanas - Padmasana- Vajrasanas - Chakrasanas . (Side)- Viruchasanas- Yoga muthra- Patchimothasanas – Ustrasanas - Vakkarasanas - Salabasanas							
Unit-II:						[12 Periods]	
Art of Nurturir	ng the life force an	d Mind					
Art of Nurturing the life force and Mind Maintaining the youthfulness - Postponing the ageing process Sex and Spirituality - Significance of sexual vital fluid - Married life - Chastity Ten stages of Mind 2.4 Mental frequency - Methods for concentration							
Unit-III:						[12 Periods]	
Sublimation							
	Purpose and Phi	1 2					
	spection - Analysi		0				

Moralization of Desires Neutralization of Anger

Unit-IV:

Human Resources Development

Eradication ofworries Benefits of Blessings Greatness ofFriendship Individual Peace and WorldPeace

Unit-V:

Law of Nature

Unified force- Cause and Effect system Purity of Thought and Deed and Genetic Centre 5:3. Love and Compassion 5.4. Cultural Education - Fivefold Culture [12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BENAF C	COMMUNICATI VEENGLISH	2	2	0	0	FC
Unit-I						[12 Periods]
Vocabulary bu	ilding - Puzzle					
Unit-II						[12 Periods]
Common error	in English - Role Play					
Unit-III						[12 Periods]
Advertising - N	Newspaper Reading					
Unit-IV						[12 Periods]
Write the missi	ing Verbs - Question Fram	ing				
Unit-V						[12 Periods]
Description - L	letter writing					

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BMAAFC	QUANTITATIVE APPTITUDE	2	2	0	0	FC
Unit-I: Introduction: C	Competitive Exams – Typ	bes- Eligibility	and Criteria	- Public and F	Private sector	[12 Periods] s.
Unit-II : Number Series	nership	[12 Periods]				
Unit-III:	k - Time and Distance - H	-			-	[12 Periods]
Unit-IV:	ges - Coding and Decodi				5	[12 Periods]
Unit-V:	e test - Sitting Arrangeme	-				[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BGE11T	Part I Tamil	3	6	1	0	Theory
Introduction:		jkpo;g;ghlk;	ftpijfs;>	,yf;fzk;>	,yf;fpatuyhW	Mfpaitfs;
	ghlkhf mikAk;>					

gFjp Kjy;

nfhz;L mike;J cs;sJ. Ie;J myFfshf gFf;fg;gl;Ls;sJ.

Course Outcome:

CO1	:	ghujpahh;> ghujpjhrd;> rpw;gp> Rujh Mfpa ftpijfspd; tpsf;fj;ij khzth;fs; mwpe;J nfhs;Stjhy;> jd;dk;gpf;ifia ntspf;nfhzUk; tifapy; cs;sJ.
CO2	:	ngz; ftpQh;fspd; gilg;G ftpijia mwptjd; %yk; tho;tpay; nra;jpfisAk;> ajhh;j;j epiyAk; mwpa cjTfpwJ.
CO3	:	jpU.tp f. kw;Wk; K.th fl;Liufis mwptJ gilg;igAk;> gilg;gpd; rpwg;igAk; rq;f fhy ,yf;fpa nra;jpfisAk; mwpa KbfpwJ.
CO4	:	gilg;Gj;jpwid ntspg;gLk; tpjkhfTk;> ,yf;fzj;ij mwpa gaDs;sjhf mikfpwJ.
CO5	:	,yf;fpatuyhW gw;wpar; nra;jpfis nfhz;L mjd; tsh;r;rp epiyia mwpTk; tifapy; cs;sJ.

Unit I:

Unit II:

[12 Periods]

ghujpahh; - ngz; tpLjiy> ghujpjhrd; - tPuj; jkpod;> rpw;gp - epyTg;g+ Rujh - ehL Mfpatw;wpd; tpsf;fk; jUjy;.

[12

Periods]

G+.m ,utpe;jpud; - jhfk; jPh;f;fhj jz;zPh;> m. ntz;zpyh - ePhpyiyAk; Kfk; khyjp ikj;hp - fd;dpahFkhp> f;U\hq;fpdp - Gd;id kuk; Mfpa ftpijfspd; nra;jpfis mwptjhy; tho;tpay; R+oiyAk;> ahjh;j;j epiyiaAk; tpsf;Fjy;.

Unit III:

[12

Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.Page 194 of 214Admitted in B.Com (Business process services) from the academic year 2021 - 2022OnwardsRegulations 2021jpU.tp.fh -ngz;zpd; ngUik K.t - fw;gid Kidth; rpj;uh–jkpo; juKah;j;jYk>; epiyg;gLj;jYk;> ,uzpad;eh.F nghd;Drhkp – rq;f ,yf;fpaj;jpy; r%f mwk; Mfpatw;wpd; fl;Liufspd; nra;jpfis tpsf;fk; jUjy;.

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Unit IV:

[12

Periods]

ngah; nrhy;> tpidr;nrhy;> ,ilr;nrhy;> chpr;nrhy;> vr;rk; -,yf;fzj;jpw;F tpsf;fk; mspj;jy;gilg;gpyf;fpag; gapw;rp> ftpij vOjy; thndhypj; jkpo;> njhiyf;fhl;rpj; jkpo; gad;ghl;Lj;jkpo>; ,yf;fz Nehf;fpy; gapw;Wtpj;jy; vOJjy; ftpij+thndhyp Ngr;Rj;jpwd; tsh;j;jy;. Mfpaitfs; nfhz;;L jpwd;tsh;f;f cjTjy;.

Unit V:

[12

Periods]

etPdf; ftpij ,yf;fpa tbtq;fshd i`f;\$> Ff;\$> nrd;l;hpa+> f[y;> fzpdpj; jkpo; - fiyr;nrhw;fs; Mfpaitfspd; tsh;r;rp epiyfis mwpa cjTjy;.

ghlEhy;fs;:

- 1. ghujpahh; ftpijfs;
- 2. ghujpjhrd; ftpijfs;
- 3. Rujh ftpijfs;
- 4. rpw;gp ftpijfs;
- 5. m. ntz;zpyh

ghh;it Ehy;fs; :

1. ,yf;fpatuyhW – ghf;fpaNkhp> 2.,yf;fz Ehy;> 3.K.t. -jkpo; ,yf;fpa tuyhW

Page 196 of 214 Regulations 2021

Unit I:	[12 Periods]
 ghujpahh; - ngz; tpLjiy ghujpjhrd; - tPuj; jkpod; rpw;gp - epyTg;g+ Rujh - ehL 	
Unit II:	[12 Periods]
 G+.m,utpe;jpud; - jhfk; jPh;f;fhj jz;zPh; m. ntz;zpyh - ePhpyiyAk; Kfk; khyjp ikj;hp - fd;dpahFkhp f;U\hq;fpdp - Gd;id kuk; 	
Unit III:	[12 Periods]
 jpU.tp.fh -ngz;zpd; ngUik K.t - fw;gid Kidth; rpj;uh – jkpo; juKah;j;jYk>; epiyg;gLj;jYk; 	
4. ,uzpad; eh.F.nghd;Drhkp – rq;f,yf;fpaj;jpy; r%f	
Unit IV:	[12 Periods]
<pre>I ngah; nrhy;> tpidr;nrhy;> ,ilr;nrhy;> chpr;nrhy;> vr;rk; gilg;gpyf;fpag; gapw;rp - 1. ftpij vOjy; 2. thndhypj; jkpo; 3. njhiyf;fhl;rpj; jkpo; gad;ghl;Lj;jkpo; -,yf;fz Nehf;fpy; gapw;Wtpj;jy; 1. vOJjy;- ftpij+thndhyp 2. Ngr;Rj;jpwd; tsh;j;jy;</pre>	
Linit V.	[12 Poriods]

Unit V:

[12 Periods]

,yf;fpa tuyhW etPdf; ftpij ,yf;fpa tbtq;fs; 1. i`f;\$ 2. Ff;\$ 3. nrd;l;hpa+ 4. f[y;...

2. fzpdpj; jkpo; - fiyr;nrhw;fs;

gapw;rpf;Fhpad ghlEhy;fs;

- 1. ghujpahh; ftpijfs;
- 2. ghujpjhrd; ftpijfs;
- 3. Rujh ftpijfs;
- 4. rpw;gp ftpijfs;
- 5. m. ntz;zpyh

ghh;it Ehy;fs; :
1.,yf;fpatuyhW – ghf;fpaNkhp>
2.,yf;fz Ehy;>
3.K.t. -jkpo; ,yf;fpa tuyhW

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BGE11F	PART I French	3	6	1	0	Theory

Prescribed Text: LATITUDES I

Unit I - IV

Authors: Régine Mérieux

Yves Loiseau

Available at: Goyal Publishers Pvt Ltd 86,

University Block Jawahar Nagar (Kamla Nagar)

New Delhi - 110007

Tel: 011 - 23852986 / 9650597000

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BGE11H	PART I Hindi	3	6	1	0	Theory

(Prose, Non-detailed, Grammar & Translation, Comprehension)

Unit-I:

PROSE: NUTHAN GADYA SANGRAH Editor : Jayaprakash (Prescribed Lessons – only 6) Lesson 1 – Bharathiya Sanskurthi Lesson 3 – Razia Lesson 4 – Makreal Lesson 5 – Bahtha Pani Nirmala. Lesson 6 – Rashtrapitha Mahathma Gandhi Lesson 9 – Ninda Ras.

> Publisher: Sumitra Prakashan Sumitravas, 16/4, Hastings Road, Allahabad – 211 001.

Unit-II:

NON DETAILED TEXT: KAHANI KUNJ Editor: Dr. V.P. Amithab. (Stories 1-6 only)

Publisher : Govind Prakashan Sadhar Bagaar, Mathura, Uttar Pradesh – 281 001.

Unit-III:

GRAMMAR : SHABDHA VICHAR ONLY (NOUN, PRONOUN, ADJECTIVE, VERB, TENSE, CASE ENDINGS) Theoretical & Applied. Book for Reference : Vyakaran Pradeep by Ramdev Publisher : Hindi Bhavan, 36, Tagore Town Allahabad – 211 002.

Unit-IV:

TRANSLATION: English – Hindi only. ANUVADH ABHYAS – III (1-15 lessons only) Publisher : DAKSHIN BHARAT HINDI PRACHAR SABHA CHENNAI – 17.

Unit-V:

COMPREHENSION: 1 Passage from ANUVADH ABHYAS – III (16-30) DAKSHIN BHARATH HINDI PRACHAR SABHA CHENNAI-17.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BGE11M	PART I Malayalam	3	6	1	0	Theory
	(Paper I Pros	se, Compo	sition & Tra	anslation)		
Unit-I:					[1	2 Periods]
Novel						
Unit-II:					[1	2 Periods]
Novel						
Unit -III:					[1	2 Periods]
Short story						
Unit -IV:					[]	2 Periods]
Short story						
Unit-V:					[1	2 Periods]
Composition	& Translation					
Textbook:						
1. Unit I & II Pa	thummayude Aadu - Vaika (D.C.Bo	am Muhamn oks, Kottaya				
Unit -III & IV	' Ente Priyappeta Kadhakal (D.C. Books, I					
Unit-V Expar	nsion of ideas, General Eas	say and Tra	nslation.			
(A simple pass	age from English about 100) works to N	Ialayalam)			
Reference:						
 Cherukatha In Sahithya Char 	el Sahithya Charitram-K.M nnale Innu-M.Achuyuthan (itram Prasthanangalilude- I ithya vimarsam-Sukumar A	(D.C Books, Dr.K.M Geo	Kottayam) rge, (D.C.Boo			

2.

3.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BGE11A	PART I Arabic	3	6	1	0	Theory

Unit-I PAPER-I: PROSE AND GRAMMAR–I

Unit- II

(Lessons: Al-Jumlah Al-Mufeedha, Ajza Al-Jumlah, Al-Fi'l al-Madhi, Al-Fi'l-al-Mudhari', Fi'l al-Amr, Al-Fa'il, Al-Maf'uool, Al-Mubthdha Wal- Khabar)

Textbook:

1. Duroos Al-Lugha Al-Arabiyya Part-I (Lesson 1 to 12)

By Dr. V. Abdur Rahim, IFT, Perambur, Chennai-12.

2. An-Nahwu Al-Wadeh Part-I (Al-Ibtidaiyyah - Selected Lessons) By Ali Alijarim and

Mustafa Ameen, Al-Huda Book Stall, Calicut, Kerala

[12 Periods]

Subject Code 19BGE11U	Subject Title PART I Urudu	Credit 3	Lecture 6	Tutorial 1	Practical 0	Type Theory
	(PROSE, C	GRAMMER	& TRANSL	ATION)		
Unit-I					[1 Pe	2 riods]
 UMEED KI KI MIRZA GHAI ZUBAIDA KH NOOR JHAN MARHOOM I SIR SYED MA 	ssons only Y DARWESH KI - Mee HUSHI – Sir Syed LIB KE AKHLAQ WA ATOON – Abdul Halee – Mohamed Hussain Aza DI YAAD MEIN – PATI ARHOOM AUR URDU INUDEEN SHITHI- Sha	ADAT – Mou m Sharar ad RAS BUKHA LITERATUF	ulana hali ARI			
Unit-II						[12 Periods]
Grammar: 1. ISM AUR USH 2. ZAMEER AUI 3. SIFAT AUR U 4. FE'L AUR US	R USKI KHISMIEN ISKI KHIMEIN					

5. LAWAZIM-E-ISM6. ALAMAT-E-FAEL "NAY" AUR ALAMAT-E-MAFO'OL "KO" KE QUAIDE BOOK FOR REFERENCE Urdu Grammar by Yaqoob Aslam

Unit-III:

TRANSLATION: A GENERAL PASSAGE FOR TRANSLATION FROM ENGLISH TO URDU

Textbook:

Faizan-e-Adab - Edited by Dr.K.Habeeb Ahmed [Published by Ansaar Educational & Welfare Society, Melvisharam- Contact No.9994965700,9443818785]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS11E	General English I	6	6	0	0	core

Course Outcome:

CO1	:	To know the types of communication and know the body language.
CO2	:	To develop the oral communication.
CO3	:	To excel in written form.
CO4	:	To know about the Summary, paraphrasing and paragraph preparation.
CO5	:	To know about the Etiquette and Manners.

Unit-I

- Communication and its Types
 - Verbal and Non Verbal
 - Barriers of communication
 - Process of Communication
- Communication through Body Language
 - ➢ Eye Contact
 - Body Posture
 - Distance Contact
 - Facial Expression
 - ➢ Gestures
 - ➢ Vocal Tone
- Communication through Technology
 - ➢ Telephonic Etiquette
 - > Email Etiquette
 - SMS Language

Unit-II

- Oral Communication
 - Public Speaking
 - Presentation Skills
 - Group Discussion
 - Interview Techniques
 - Public Speech
 - Dialogue Writing

Unit-III

- Written Communication
 - Report Writing
 - > Note making

[12 Periods]

[12 Periods]

- > Précis Writing
- ➢ Letter Writing
- ➢ Documenting

Unit-IV:

• Reading and Understanding

- ➢ Close reading
- Comprehension
- Summary paraphrasing
- Analysis and interpretation
- ➤ Translation
- Literary/ knowledge texts

Unit-V:

• Etiquette and Manners

- ➤ Table Etiquette
- ➢ Workplace Etiquette
- ➢ Social Etiquette
- Dress Etiquette
- ➤ Toilet Etiquette

Textbook:

1. Dr. M. Richard Robert Raa. (2015). Developing Communication Skills . Laxmi Publications (P) Ltd. New Delhi.

Reference:

- 1. 1. Meenakshi Raman & Sangeetha Sharma, Technical Communication, Oxford University Press, (2015).
- 2. Krishna Mohan, Developing Communication Skills, Macmillan, (2009).

Mapping of Course Outcomes with Program Outcomes:

	Program Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	3	3	3	2	3	3	3		3
CO2	3	3	2		3	3	3	2	3
CO3	3	3	3	3	3		3		3
CO4	3	3	3	3	2	3	3	2	3
CO5	3	3	3	2	3	2	3		3

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
17BPS22E	English for commerce	6	3	0	0	core
Introduction						

Introduction:

The aim of the course is to enhance the level of thinking of the students to such a degree that they can develop their communicative skills, soft skills relating to Commerce and industry.

Course Outcome:

CO1	:	Gain an introductory knowledge of the some of the issues explored in influential works of English language tradition.
CO2	:	Graduates gain knowledge about concept of business and how to write business letters and word expansion of banking terms.
CO3	:	Practice listening process of capital budgeting and audio files on capital budgeting.
CO4	:	Practice writing and listening process of word formation and word expansion of marketing techniques.
CO5	:	Gain an introductory knowledge of some of the issues explored influential works of the HRM.

Unit-I:

[12 Periods]

Listening - Introduction to Commerce - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks - Listening to audio files & answering questions – Speaking - Speaking about Commerce, Accounting Concepts - Article/Speech and Writing summary related to Accounting. Writing - Free writingon any given topic (commerce) - Sentence completion vocabulary - Word formation - Word expansion (Banking Terms / Business Terms).

Unit-II:

[12 Periods]

Writing - Introduction to Concepts of Business, Trade, Industry and Commerce - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Entrepreneur - Listening to audio files on Entrepreneur – speaking - Speaking about Forms of Business Organization - Article/Speech and Writing summary related to Partnership. Writing - Expository /Free writing on any given topic on Formation of a company - Sentence completion vocabulary -word formation - word expansion (banking terms / business terms). Reading - Organizing / Features / Types of Companies - Picture based activities

Unit-III:

Listening - Introduction to Capital Budgeting - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on Capital Budgeting - Listening to audio files on Capital Budgeting – Speaking - Giving impromptu talks on Capital Budgeting - Speaking about Capital Budgeting and different types of Lease - Article/Speech and Writing summary related to Lease. Writing - expository/free writing on any given topic on capital budgeting - word formation - sentence completion vocabulary - word expansion (root words / etymology - related peripherals). Reading - Skimming and scanning information on Capital Budgeting - Picture based activities.

Unit-IV:

Listening - Introduction to Marketing - Listening to audio (Sounds, Phonetics) - Listening to video lectures,

[12 Periods]

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.Page 207 of 214Admitted in B.Com (Business process services) from the academic year 2021 - 2022OnwardsRegulations 2021talks on Marketing - Listening to audio files on Marketing - speaking - giving impromptu talks

on marketing - speaking about marketing and different types of marketing - article/speech and writing summary related to marketing. Writing - expository /free writing on any given topic on marketing - sentence completion vocabulary - word formation - word expansion (root words / etymology - related marketing). Reading - Skimming and scanning information on Marketing - Picture based activities.

Unit-V:

[12 Periods]

Listening - Introduction to HRM - Listening to audio (Sounds, Phonetics) - Listening to video lectures, talks on HRM - Listening to audio files on HRM – speaking - Speaking - Giving impromptu talks onHRM - Speaking about HRM - Article/Speech and Writing summary related to HRM. Writing - Expository /Free writing on any given topic on HRM - Sentence completion vocabulary - Word formation

- Word expansion (root words / etymology - related HRM reading - Skimming and scanning information on HRM - Picture based activities.

Textbook:

1. Department of English, Anna University. Mindscapes: English for Technologists and Engineers. Orient Blackswan, Chennai.2012

2. Dhanavel, S.P. English and Communication Skills for students of Science and Engineering. Orient Blackswan, Chennai.2011

3. Dictionary of Commerce by RPH Editorial Board - 2013.

4. A Dictionary of Business and Management, Jonathan Law, Oxford University Press – 2009.

Reference:

- 1. 1. Raman, Meenakshi & Sangeetha Sharma. Technical Communication: Principles and Practice. Oxford University Press, New Delhi. 2011
- 2. Regional Institute of English. English for Engineers. Cambridge University Press, New Delhi.2006

	Program Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	3	3	3	2	3	3	3		3
CO2	3	3	2		3	3	3	2	3
CO3	3	3	3	3	3		3		3
CO4	3	3	3	3	2	3	3	2	3
CO5	3	3	3	2	3	2	3		3

Mapping of Course Outcomes with Program Outcomes:

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BCC1VA	Intellectual Property	3	2	0	0	Theory
	Rights					

Introduction:

To introduce fundamental aspects of Intellectual property Rights to students who are going to play a major role in development and management of innovative projects in industries. To aware about current trends in IPR and Govt. steps in fostering IPR.

Unit-I [12 Periods] Introduction to Intellectual Property: Introduction-Types of Intellectual Property-International Organizations- Agencies and Treaties.

Trade Marks: Purpose and Function of Trademarks, Acquisition of Trade Mark Rights.

Unit-III

Unit-II

Law of Copy Rights: Fundamental of copy right law, originality of material, copy right ownership issues, international copy right law.

Unit-IV

Law of Patents: Foundation of patent law, patent searching process, ownership rights and transfer

Unit-V

Trade Secrets: Trade secretes law- New development of intellectual property.

Textbook:

1. Nithyananda, K V. (2019). *Intellectual Property Rights: Protection and Management*. India, IN: Cengage Learning India Private Limited.

Reference:

1. KHUSHDEEP DHARNI and NEERAJ PANDEY, Intellectual Property Rights

[12 Periods]

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS2VA	Budgeting	3	2	0	0	Theory
Introduction:						

Budgeting is creating a plan to spend your money. Good **budgeting** is spending less than you are earning as you plan for your financial goals. **Budgeting** is the process of creating a plan to spend and invest your hard earned money wisely to meet your personal and financial goals in life.

Unit-I	[12 Periods]
Nature & purpose of budgeting-Budget Concept	
Unit-II	[12 Periods]
Budgetary Control System : Adavantages and limitation	
Unit-III	[12 Periods]
Monitaring of various types of budgets	
Unit -IV	[12 Periods]
Production – sales- cash budgets	
Unit-V	[12 Periods]
Fixed and Flexible budgets.	
Textbook:	

1.TS .reddy & murthy margham publications

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS3VA	MSME	3	2	0	0	Theory
Introduction:						

Micro, small and medium Enterprises (MSME) sector has emerged as a highly vibrant and dynamic sector of the Indian economy over the last five decades. MSMEs not only play crucial role in providing large employment opportunities at comparatively lower capital cost than large industries but also help industrialization of rural and backward areas, thereby, reducing regional imbalances, assuring more equitable distribution of national income and wealth. MSMEs are complementary to large industries as ancillary units and this sector contributes enormously to the socioeconomics development of the country.

Unit-I [1	12 Periods]
Setting up MSME : Evolution , definition of SMEs, characteristics, advantages of MSME& its	roll

Unit-II	[12 Periods]
Significance in economic development, Roll in Economic development, needs of SMEs.	
Unit-III	[12 Periods]
Forms of Organisation; Proprietary, Partnership, HUFs, LLP, Company etc.,	
Unit-IV	[12 Periods]
Establishing SMEs : Environmental Scaning, Market Assessment, Technology.	
Unit-V	[12 Periods]

Organizational Structures-Rules & Regulations - gender and Entrepreneurial development.

Textbook:

1. MSME in india-IIBF-taxmann publication

[12 Periods]

[12 Periods]

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре
19BPS4VA	Marketing Management	3	2	0	0	Theory

Introduction:

Unit-I:

Unit-III:

The starting point for this plan is the setting of **marketing** objectives. **Marketing** objectives are the specific targets for **marketing** set by the business to achieve their corporate objectives.

Concept ,nature ,scope, and Importants of marketing; Marketing concepts and its evolution; Marketing mix

Unit-II:	[12 Periods]
Management by Objectives (MBO) ,Decision Making-Planning.	

Communication Process ; Promosion mix - advetising ,personal selling ,sales promosion

 Unit-IV:
 [12 Periods]

 Nature & Scope : concepts of service , importants , Goods & Services marketing

Unit-V: [12 Periods] Branding , Need for Branding ,Brand & related concepts : Brand Equity ,Brand Life Cycle.

Textbook:

1. Marketing concepts, Gupta, k.Jain

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Туре	
	IDL – Financial Accounting	4	4	0	0	CORE	

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 Outcome:

CO1	:	To develop and understand the nature and purpose of financial statements in relationship to decision making.
CO2	:	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.
CO3	:	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.
CO4	:	To develop the ability to use accounting concepts, principles, and frameworks to analyze and effectively Communicate information to a variety of audiences.
CO5	:	To develop the ability to use accounting information to solve a variety of business problems.

Unit-I:

[12 Periods]

Financial Accounting: Definition of Accounting, Objectives - Functions of Accounting, Accounting Principles, Concepts and Conventions.

Unit-II:

[12 Periods]

Journal - Ledger - Subsidiary Books and Trial Balance- Rectification of Errors.

Unit-III:

Preparation of Trading Account-Profit and Loss Account - Balance Sheet with Adjustment.

Unit-IV:

Depreciation - Straight line method - Written down value- Sinking fund - Annuity Method – Insurance Policy Method.

Unit-V:

Royalty accounts - Single Entry System.

Textbook:

1. Principles of Accountancy. VinayakamN PI Mani Published by S Chand & Company Pvt Ltd **Reference:**

[12 Periods]

[12 Periods]

1. Gupta R.L., Radhaswamy M., Advanced Accountancy, Vol. 1, (Sultan Chand Publishers 2011)

2. Financial Accounting, T.S Reddy and Dr.A.Moorthy, Margham Publications -2012

Note: Question paper will cover 20% theory and 80% Problems. Mapping of Course Outcomes with Program Outcomes:

	Program Outcomes								
Course Outcomes	P01	PO2	P03	P04	P05	P06	P07	P08	P09
CO1	3	3	3	2	3	3	3		3
CO2	3	3	2		3	3	3	2	3
CO3	3	3	3	3	3		3		3
CO4	3	3	3	3	2	3	3	2	3
CO5	3	3	3	2	3	2	3		3