

RATHINAM COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

Rathinam Techzone, Pollachi Road, Eachanari,

Coimbatore – 641021



Syllabus for

B.Com. Corporate Secretaryship

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 youth who can accelerate the overall development of India.

MISSION

The Impact 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 professional conduct.
- Develop outstanding graduates who could demonstrate knowledge, skills, and competencies that are necessary to excel in entrepreneurial venture, higher education and for employment.

Program Educational Objectives (PEO)

PEO1	:	Will emerge successful, qualified, innovative and productive in fulfilling the needs of the Industry, Government and Commerce
PEO2	:	Shall employ the practical knowledge in micro areas like accounting, corporate governance, business ethics, share market and other finance related services
PEO3	:	Will engage professionally with the knowledge acquired and execute the skills throughout their career.
PEO4	:	Shall develop a corporate value and strategic decision to grow and restructure in business fields.
PEO5	:	Will contribute to the nation building with corporate ethical standards

Mapping of Institute Mission to PEO

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

Mapping of Department Mission to PEO

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

Program Outcomes (PO)

PO1	:	Acquire the knowledge on secretarial practices to suit the modern corporate.
PO2	:	Identify, formulate, analyze and solve and diverse business problems.
PO3	:	Select and apply appropriate techniques, resources and modern statistical tools to cope up with recent trends.

PO4	:	Inculcate the corporate responsibilities.
PO5	:	Understand the impact of modern accounting system in societal and environmental contexts to demonstrate the knowledge for sustainable development.
PO6	:	Apply professional ethics and responsibilities in accordance with the norms of secretarial practices.
PO7	:	Communicate effectively with the accounting professionals and able to write effective reports to documentation.
PO8	:	Demonstrate knowledge and understanding of management principles and apply these to one's own work to manage multidisciplinary environments.
PO9	:	Identify the technological change and the ability to engage in life-long learning.

Program Specific Outcomes (PSO)

PSO1	:	Acquire the knowledge on secretarial practices to suit the modern corporate.
PSO2	:	Identify, formulate, analyze and solve and diverse business problems.
PSO3	:	Select and apply appropriate techniques, resources and modern statistical tools to cope up with recent trends.
PSO4	:	Inculcate the corporate responsibilities.

Correlation between the POs and the PEOs

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

If no correlation leave blank

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:

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

Mapping should be done based on the correlation of PO / PSO with Course Delivery Components.

- If strongly correlated mention - 3
- If moderately correlated mention - 2
- If less correlated mention - 1
- If no correlation leave blank

**RATHINAM COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS)
B. Com (CS) Curriculum Structure - Regulation - 2019
(For the students admitted from 2021 onwards)**

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
4	1	3	Core Practical	Core Practical – MS Office	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 Practical	DSC Practical - 4C	2	4	25	25	50
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	ABE	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	Elective I	Elective – I	4	5	50	50	100
6	5	3	Elective II	Elective – II	4	5	50	50	100
7	5	4	SEC	Skill Enhancement Courses – III	2	4	25	25	50
8	3	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	Elective III	Elective – III	4	6	50	50	100
4	6	3	Elective IV	Elective – IV	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				

core					
S. No.	Pre-requisite	Sub Code	Subject	Offering Department	Mandatory
1			Financial Accounting – I	Commerce	
2			Financial Accounting – II	Commerce	
3			Corporate Accounting – I	Commerce	
4			Corporate Accounting – II	Commerce	
5			Cost Accounting	Commerce	
6			Management Accounting	Commerce	

Core – Practical

S. No.	Pre-requisite	Sub Code	Subject	Offering Department	Mandatory
1			MS Office (Word, PPT and Access)	Commerce	
2			Excel in Financial Decisions	Commerce	
3			Tally – I	Commerce	
4			SPSS	Commerce	
5			Tally – II	Commerce	
6			Commerce Practice	Commerce	

Discipline Specific Core

S. No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1		Computer Applications in Business		Commerce	
2		Financial Services		Commerce	
3		Financial Management		Commerce	
4		Business Law		Commerce	
5		International Financial Management		Commerce	
6		Taxation		Commerce	
7		Consumer Behaviour		Commerce	
8		Marketing Management		Commerce	
9		International Finance		Commerce	
10		Organisational Behaviour		Commerce	
11		Digital Marketing		Commerce	
12		Treasury Management		Commerce	

Discipline Specific Core Practical

S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1		Computer Applications in Business		Commerce	
2		Financial Services		Commerce	
3		Financial Management		Commerce	
4		Business Law		Commerce	

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5		International Financial Management		Commerce	
6		Taxation		Commerce	
7		Consumer Behaviour		Commerce	
8		Marketing Management		Commerce	
9		International Finance		Commerce	
10		Organisational Behaviour		Commerce	
11		Digital Marketing		Commerce	
12		Treasury Management		Commerce	

Allied

S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1		Managerial Economics		Commerce	
2		Consumer Affairs		Commerce	
3		Indian Economy		Commerce	
4		Research Methodology		Commerce	
5		Business Mathematics		Mathematics	
6		Business Statistics		Mathematics	
7		Entrepreneurial Development		Commerce	
8		Principles of Management		Commerce	

Skill Based Subject

S.No	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1		Business Correspondence		Commerce	
2		Customer Relationship Management		Commerce	
3		Corporate Finance		Commerce	

4		Services Marketing		Commerce	
5		Portfolio Management		Commerce	
6		Banking Theory Law and Practice		Commerce	
7		Principles of Auditing		Commerce	
8		Insurance Principles and Practice		Commerce	

Elective

S. No	Specialization	Course Code	Course	Pre-requisite	Offering Department	Mandatory
1	Finance		Working Capital Management		Commerce IV	
2	Finance		Business Finance		Commerce IV	
3	Finance		Goods and Service Tax		Commerce IV	
4	Finance		Financial Market and Institutions		Commerce IV	
5	Finance		Micro Finance		Commerce IV	
6	Banking		Merchant Banking		Commerce IV	
7	Banking		Commercial Bank Management		Commerce IV	
8	Banking		Principles & Practice of Banking		Commerce IV	
9	Banking		Digital Banking		Commerce IV	
10	Insurance		Marine Insurance		Commerce IV	
11	Insurance		Health Insurance		Commerce IV	
12	Insurance		Fire and Loss Consequential Insurance		Commerce IV	
13	Insurance		Agricultural Insurance		Commerce IV	
14	International Business		International Shipping and Legislation		Commerce III	
15	International Business		International Business Strategy		Commerce III	
16	International Business		International Trade Procedure and Documentation		Commerce III	
17	International Business		Global Business Environment		Commerce III	
18	Information Technology		Enterprise Resource Planning		Commerce III	
19	Information Technology		Management Information System		Commerce III	
20	Information Technology		E-Commerce		Commerce III	
21	Information Technology		Cyber Law		Commerce III	

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22	Marketing		Consumer Behavior		Commerce II	
23	Marketing		Supply Chain Management		Commerce II	
24	Marketing		Brand Management		Commerce II	
25	Marketing		Strategic Management		Commerce II	

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

Semester I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core - Financial Accounting - I	4	0	2	6	Theory

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: Employability / Skill Development 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: [12Periods]

Financial Accounting: Introduction – Meaning-Definition of Accounting, Objectives - Functions of Accounting, Accounting Principles, Concepts and Conventions.

Unit II: [12Periods]

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

Unit III: [12Periods]

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.

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

Unit V [12Periods]

Receipts and Payments Account - Income and Expenditure Accounts - Opening and Closing of Balance Sheet.

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. Murthy, Margham Publications-2018

Note: Question paper will cover 20% Theory and 80% Problems.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting-I	2	0	0	2	Practical

Introduction

Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.

Course Focus On: Skill Development

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.

UNIT- I

[12 Periods]

MICROSOFT WORD

1. How to Create Journal , Ledger and trail balance Lines(format) in Microsoft Word
2. How to create the trail balance and profit loss account (format) in Microsoft Word
3. Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation

UNIT – II

[12Periods]

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula allowed to her. January 29 Payment received from Kavita by Cheque.

UNIT – III

[12Periods]

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

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

UNIT – IV

[12Periods]

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.

UNIT – V

[12Periods]

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:

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

Reference Book:

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

Semester-II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Accounting-II	4	0	5	0	Theory

Introduction:

The technical skills needed to know the Depreciation, Partnership Account and Branch Account.

Course Focus On: Employability

Course Outcome:

CO1	:	To create funds for replacement of assets.
CO2	:	To evaluate the performance of the department with previous result.
CO3	:	To analyze the licenses for Royalties.
CO4	:	To evaluate the Inventory, Profit and Loss Account of the Business
CO5	:	To know about Partnership Admission, retirement & death, insolvency

Unit I:	[12 Periods]
Depreciation – Straight line method - Written down value - Sinking fund - Insurance Method - Annuity Method.	
Unit II:	[12 Periods]
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:	[12 Periods]
Branch accounts (Excluding Foreign Branch) - Hire Purchase Account	

Unit V: [12 Periods]

Partnership account – Admission of a Partner – Retirement of a partner - Death of a partner -
Dissolution of partnership firm.

Text book:

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

Reference:

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

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

Mapping of Course Outcomes with Program Outcomes:

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

ADVANCED MS EXCEL						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical- Excel in Financial Decision	0	0	4	2	Theory
<p>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,</p> <p>Course Focus On: Skill Development</p>						
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]	
<p>1. 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'.</p> <p>2. 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 2. Copy the details of the employees staying in Coimbatore city. Find the person who is getting a maximum salary.</p>						
Unit- II					[12 Periods]	
<p>1. 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.</p> <p>2. 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.</p>						
Unit -III					[12 Periods]	
<p>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</p> <p>2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.</p>						
Unit IV					[12 Periods]	
<p>Approved in the BOS Meeting held on 04/05/2021-</p>						

1. 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.

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

a. Enter the data, as shown, into a worksheet and format the table as shown.

b. Create a formula to calculate rate of return for each year. Format the results as percentages with two decimal places.

c. Calculate the total return for the entire holding period. What is the compound average annual rate of return?

d. 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?

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

Calculate the net profit margin for each year.

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?

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 **[12 Periods]**

1. 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 director	15,700

Approved in the BOS Meeting held on 02/05/20

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		
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.

Fiscal Year	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

Do you think that Qualcomm can maintain the current growth rates of sales and net income over the long run? Why or why not?

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?

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

Semester-III

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting - I	4	5	0	0	Theory

Introduction:

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

Course Focus On: Employability

Course Outcome:

CO1	:	To know how the company's issue of shares forfeiture 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 how the 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 – Bonus issue - Underwriting.

[12 Periods]

Unit II:

Redemption on Preference Shares - Debentures – Issue – Redemption – Profit prior to incorporation
(include all Ratios)

Unit III: [12 Periods]

Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit IV: [12 Periods]

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

Unit V: [12 Periods]

Liquidation of Companies - Statement of Affairs -Deficiency account.

Textbook:

1. Shukla and Grewal – Advanced Accountancy - II, Sultan Chand & Sons.

Reference:

1. R.L. Gupta and Radhaswamy- Advanced Accountancy – Sultan Chand & Sons 2009.
2. Jain and Narang, Advanced Accountancy, Kalyani Publishers- 2014.

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

Mapping of Course Outcomes with Program Outcomes:

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

TALLY – I						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Core Practical -Tally I	0	0	4	2	Practical
<p>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.</p> <p>Course Focus On: Skill Development.</p>						
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.				
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 Period]
<ol style="list-style-type: none"> 1. Create company in the name of “Rathinam & Co” in tally ERP 9 with VAT options. 2. Accounts with Inventory option. 3. Financial accounting year 01.04.2021 onwards. 						
Unit -II:						[12 Period]
<ol style="list-style-type: none"> 1. 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 with the 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: 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. <p>After setting password policy in Tally ERP 9, create up the above a suitable Password for Mr. Kannan.</p>						
Unit- III:						[12 Period]

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

Computer	Furniture	Buildings
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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 Period]

Create the following data in the books of M/s. Bharath Electronics:

- Unit of Measurement: Nos. (Numbers), Doz. (dozen)
- Godown: Tech Zone Godown, 16/25, Rathinam Corner, Eachanari, Coimbatore.
Under Primary. By allow storage of material option as yes.
- Stock Categories: 15" & 17" (LG Monitor Inch wise)
- Stock Groups:

LG Monitor	Printer	Keyboard
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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:

[12 Period]

Take a print out of Cheque no. 146814 Issued 10.10.2021 to Electricity charges.

Text Book

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

Reference Books

- Learn TALLY 9 - Basic Financial Accounting Tutorial - Online
- <https://dgtalworld.com/tally/Tally%20ERP%209%20t%20a%20Glance.pdf>

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

Semester-IV

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Accounting II	4	5	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 related to Holding, Banking and Company Insurance.

Course Focus On: 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:

[12 Periods]

Accounting for Mergers and Amalgamation – Absorption and Internal Reconstruction.

Unit - II:

[12 Periods]

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

Unit - III:

[12 Periods]

Banking Company Accounts - (New format only).

[12 Periods]

Unit - IV:

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

[12 Periods]

Unit - V:

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

Textbook:

1. Advanced Accounting - II, S.P. Jain & K.L. Narang, Kalia Publications, NewDelhi.

Reference:

1. Corporate Accounts “Gupta R.L. & Radhaswamy M. Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., NewDelhi.
2. Advanced Accountancy, Part-I”, Dr. M.A. Arulanandam, Dr. K.S. Raman,Himalaya Publications, NewDelhi.2003.

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

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

SPSS														
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type								
	Core practical-SPSS	2	0	0	4	Practical								
Introduction														
To introduce participants to the basic practice of statistics by using SPSS Statistics, a statistical software program statistical analyses.														
Course Focus On: Skill Development/ Research														
Course Outcome														
CO1	Define Statistical 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.													
Unit- I						[12 Periods]								
1. Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.														
	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														
Unit- II						[12 Periods]								
1.The following data on blood sugar level(MG/100ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.														
	Normal	Diabetic			Herb 1	Herb 2								

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

Null hypothesis: The group means are equal to one another

Unit –III [12 Periods]

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	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

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

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

Unit- IV [12 Periods]

1.From the followings prepare the Inventory

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 100s	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

UNIT- V [12 Periods]

1.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 into UCO Bank Rs 10,000 Employee Groups

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 day)	Rs 100	RS 80	RS 75	RS.50
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		

Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:

Subject Code	Course Outcomes	Subject	Program Outcomes									Program Specific Outcomes			
			Title					Lecture		Tutorial		Practical	Credit		Type
			P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

	Cost Accounting	6	0	0	4	Theory
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Introduction:

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 Compose Fundamental Concepts of Cost Accounting and Cost Accounting Methods to Identify Profitable Products and Services.
CO2	:	To Apply Cost Accounting Methods to Optimize the Use of People, Resources, and Materials
CO3	:	To Create Costing Reports, Including a LIFO FIFO and price methods
CO4	:	To Summarize process cost accounting and prepare a marginal cost report
CO5	:	To Interpret variable cost variances and fixed cost variances.

Unit I

[12 Periods]

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

[12 Periods]

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

[12 Periods]

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

[12 Periods]

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 gain only)-Operating cost.

Text book:

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

Reference books:

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.

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

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

SEMESTER – V

TALLY – II						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Tally –II	0	0	4	2	Practical
Introduction:						
Tally is powerful accounting software, which is driven by a technology called concurrent multi-lingual accelerated technology engine. It is easy to use software and is designed to simply complex day to day activities associated in an enterprise. Tally provides comprehensive solution around accounting principles, inventory, and data integrity. Tally also has feature encompassing global business. 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:						[12 Period]
Creation of Voucher Entries & P& L, Balance Sheet Statement generation.						
Supporting Informations:						
<ol style="list-style-type: none"> 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% 						

<ol style="list-style-type: none">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.13. Commission received in cash Rs 10000/-.14. Mr KAPOOR withdrew Cash Rs. 15000 for his personal use.15. GST liability was offset and balance payment was made in cash.

Unit -II	[12 Period]
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<p>GST Return Generation: for the Company Called Seetal Pvt. Ltd.,</p> <p>Supporting Informations:</p> <ol style="list-style-type: none">1. Purchased Cocoo 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	[12 Period]
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<p>Bank Reconciliation Statement for the month of January 2020:</p> <p>Supporting Informations:</p> <p>The Transactions in the books of M/s RJM Limited</p>

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 No. 19- 20/001 of Rs 752,250 and deposited in HDFC Bank.	02/01/2020
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
17	31/01/2020	Depreciation charged @10% on furniture.	-
18	31/01/2020	Cash withdraw by the owner Rs 2,500 for personal use.	-

Unit- IV	[12 Period]
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Generation of Cash/Fund Flow Statement.

Supporting Informations:

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 & I 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:

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

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]
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Creation of Cost Category & Cost Centers

Supporting Information:

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/-
12/7/2009		Paid commission Rs. 1,500/- to Anand.
28/7/2009		Paid electricity bill of meter no 57011210 Rs. 750/- and meter no. 57011220 Rs. 1,250/-
31/7/2009		Received interest Rs. 350/- from Indian Bank and Rs. 250/- from Dena Bank.

Textbook:

1. GST Using Tally.ERP9 Paperback – 1 January 2019, by TALLY EDUCATION PRIVATE LIMITED

Reference Books

1. Tally.ERP 9 with GST in Simple Steps, by DT Editorial Services (Author).

2. Learn TALLY 9 - Basic Financial Accounting Tutorial

Mapping of Course Outcomes with Program Outcomes:

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

Semester-VI

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Management Accounting	6	0	0	4	Theory

Introduction:

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 application 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

[12 Periods]

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

[12 Periods]

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 - 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

Text Books:

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

Reference books:

1. **Dr. S.N. Maheswari**, Management Accounting, Sultan Chand & Sons, New Delhi, 2002
2. **M Y Khan & P K Jain**, Management Accounting, Tata McGraw- Hill, New Delhi

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

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

Commerce Practices						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Commerce Practices - Practical	2	0	0	4	Practical
Introduction						
The Commerce Practices course structure encompasses Accounting, Finance, Banking, Taxation, and computer applications. Course Focus On: Skill Development						
Course Outcome						
CO 1	To train the students in theoretical and practical issues of conducting ... To inculcate the knowledge of international financial reporting standards.					
CO 2	To enhance practical knowledge among the students,					
CO 3	Practical knowledge to the students about future commerce and trade practices.					
CO 4	To equip the students with practical knowledge and develop entrepreneurial abilities					
CO 5	This course is designed to provide theoretical and practical knowledge to the students about future commerce and trade practices.					

Unit I	[12 Periods]
<ol style="list-style-type: none"> How to Open a Demat Account, what are the documents required? How to open online SBI savings account. 	
Unit II	[12 Periods]
<ol style="list-style-type: none"> How to Draw a Cheque and what are the types of cheques in India enclose form/slip of any Public Sector Bank How To Apply For A TIN Number in India 	
Unit III	[12 Periods]
<ol style="list-style-type: none"> How to Register for GST India Online 	

2 How to Register a Public Limited Company in India? Documents required to Incorporate a Public Limited Company	
Unit IV	[12 Periods]
1 How much minimum number of members are required for a public company to apply for certificate of incorporation?	
2 How to make Payslip in Word and fill the sample data	
Unit V	[12 Periods]
1.How to fill up NEFT and RTGS form/slip of Indian Bank	
2.Examine the Registration of Taxpayer on e-Filing with your own assumed data for the period of Current year	

Mapping of Course Outcomes with Program Outcomes:

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

DISCIPLINE SPECIFIC CORE

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Computer Application in Business	4	0	0	4	Theory

Introduction:

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 computer basics – 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 numerical data in spreadsheet.
CO4	Utilize database for creating files, perform queries, and create forms and reports.
CO5	Integrate Microsoft access applications in business for creating of database

Unit I:

[12 Periods]

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:

[12 Periods]

MS 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:

[12Periods]

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – 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:

[12Periods]

MS Access – Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – Report.

Unit V:

[12Periods]

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

Text Book:

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

Reference Books:

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:

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

COMPUTER APPLICATION IN BUSINESS						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Computer Application in Business- Practical	2	0	0	4	Practical
Introduction						
Technology has become the backbone of almost every industry, specialized skills that come from Microsoft Office training and other Microsoft products.						
Course Focus: Employability						
Course Outcome						
CO 1	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.					
CO 3	Apply skills and concepts for basic use of computer hardware, software, networks, and the Internet in the workplace and in future coursework as identified by the internationally accepted Internet and Computing Core (IC3) standards.					
CO 4	Relate real-life MS Word applications for professional or personal use.					
CO 5	Demonstrate fundamental knowledge of MS Word.					
Unit -I					[12 Periods]	
MSWORD						
1.Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.						
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.						
3.Prepare a Shareholders meeting letter using Wizard/ Templates for 10 members using mail merge operation.						
Unit -II					[12 Periods]	
MSEXCEL						
1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.						
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using If logic formula.						

3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.	
Unit -III	[12 Periods]
MSPOWERPOINT	
1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.	
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.	
Unit -IV	[12 Periods]
MS ACCESS	
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.	
Text Book	
1. Creating a Website with Microsoft Publisher: Instructions on how to create web pages in Publisher 2010.	
Reference Books	
1. Introduction to Computers, Peter Norton, Tata McGraw Hill Companies-2010	
2. Computer Fundamentals, P. K. Sinha, Tata McGraw Hill Companies-2010	

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Portfolio Management	2	5	0	0	Theory

Introduction

This course introduces the collection of investment tools such as stocks, shares, mutual funds, bonds, and cash and so on depending on the investor's income, budget and convenient timeframe.

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 evaluation

Unit I

[12 Periods]

Portfolio Management-Definition- Concept of Portfolio Management -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

[12 Periods]

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

Unit III

[12 Periods]

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 Measure - Jensen Measure - Comparison of the Three Measures of Portfolio Performance - Portfolio Insurance

Unit V [12 Periods]

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

Textbook

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program 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		1			2		3		1		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1			3

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Portfolio Management	2	0	0	4	Practical

Introduction

This course introduces the collection of investment tools such as stocks, shares, mutual funds, bonds, and cash and so on depending on the investor's income, budget and convenient timeframe.

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 evaluation

Unit I

[12 Periods]

Passive Portfolio Management Strategy – Chart Work

Unit II

[12 Periods]

Traditional approach of Portfolio construction – Case Study

Unit III

[12 Periods]

Modern approach of Portfolio construction – Chart Work

Unit IV

Portfolio Performance Evaluation – Case Study

Unit V

[12 Periods]

Portfolio Revision – Case Study

Textbook

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

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program 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		1			2		3		1		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1			3

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

Introduction:

The prime purpose of business law is to maintain order, resolve disputes, establish generally accepted standards, protect rights and liberties when it comes to business and its relation to other businesses, government authorities, and the customers.

Course Focus on: Employability

Course Outcome:

CO1	:	To know the source and origin of business law
CO2	:	To know the contract process in business
CO3	:	To know the Rights of indemnity holder and indemnifier
CO4	:	To know the Relation of Principal and third parties
CO5	:	To gain knowledge of Rules relating delivery of goods

Unit I

[12 Periods]

Business Law - Introduction- Meaning- Objectives - Sources- origin - (custom-law of England -Equity precedents nature of law.) Indian Contract Act,1872 – Contract- Definition- Obligation- Nature and Kinds of Contract - Elements of a Valid Contract -Formation of Contract.

Unit II

[12 Periods]

Agreement -Contingent Contract, Quasi Contract - Types of contingent contract-Performance of a Contract - Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract

Unit III

[12 Periods]

Contract of Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee-Definition, features, types, Revocation -Bailment - pledge. Hypothecation- charge mortgage-Meaning and definitions.

Unit IV

[12 Periods]

Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent -Relation of Principal and third parties - Termination of Agency.

Unit V

[12 Periods]

Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties -Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller - Rights of unpaid seller - Auction sale - Rules relating delivery of goods.

Text Book

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.

Reference Books:

1. Business Law – V. Balachandran & Thothadri, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.
2. Commercial Law – M.C.Shukla, - S.Chand & Sons.,New Delhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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		1			2		3		1		3
CO3	1			2			3		3	1		2	
CO4		1	2			2	3		3		1		3
CO5	1		2		2			3		1			3

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Law	2	0	0	4	Practical

Introduction:

To familiarize the concept of business law, 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	:	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

Breach of contract – case study

Unit –III

Partnership deed – case study

Unit –IV

Finder of lost goods – case study

Unit – V

Termination of agency – case study

Text Book

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.

Reference Books:

1. Business Law – V. Balachandran & Thothadri, Vijay Nicole Imprints Pvt Ltd, Chennai-91
2. Commercial Law – M.C.Shukla, - S.Chand&Sons.,New Delhi.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO 1	PSO 2	PSO 3	PSO 4
CO1	1	3	3	3	1	3	1	3	1	✓			✓
CO2		3	1	3	3		1	3		✓		✓	
CO3	3	3			3	3		1	3				✓
CO4		3	3	3	3	3	3	1		✓		✓	
CO5	3	3		1	1	1	1		3		✓		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Company Law	4	6	0	0	Theory

Introduction

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
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)

Nature and Definition of Company –Kinds of Companies –Procedures and incorporations of Company under Companies act 2013, Privileges of Private Company - Formation of Company

Unit-II

(12-Periods)

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

Unit-III (12-Periods)

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 (12-Periods)

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

Unit-V (12-Periods)

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

Text Book:

1.N.D.Kapoor-Sultan Chand&Son s- Companylaw–13thedition,latest reprint,2015.

Reference Books:

1. Tandon-Company Law and Secretarial Practice- Sultan chand&Sons,2003.
2. P.K. Ghosh -Company Law and Secretarial Practice- S.Chand& Sons-14thedition,2013.

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Company Law	2	0	0	2	Practical

Introduction

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]

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

Unit II:

[12 Periods]

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

Unit III:

[12 Periods]

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:

[12 Periods]

Text Book:

1.N.D.Kapoor-SultanCVhand&Sons-Companylaw—13thedition,latestreprint,2015.

Reference Books:

3. Tandon-Company Law And Secretarial Practice- Sultan chand&Sons,2003.
4. P.K. Ghosh -Company Law and Secretarial Practice-S.Chand& Sons-14thedition,2013.

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program 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	

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

INTRODUCTION:

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	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

UnitI:

[12Periods]

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- Deduction U/S 80C to 80U.

UnitII:

[12Periods]

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

UnitIII:

[12Periods]

Income from Business or Profession - Capital gains.

UnitIV:

[12Periods]

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.

UnitV:

[12Periods]

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.
2. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition AY 2020- 21), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

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

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

Admitted in B.Com (CS) from	the academic year	2021-22	2022 Onwards	3	2	Regulations 2021	3
CO2							
CO3		2	2		3	3	1
CO4		1	2		2	3	3
CO5	1		2			3	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Taxation	2	0	0	4	Practical

INTRODUCTION:

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	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:

[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

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.
Admitted Swimming pool expenses for academic year 2021-2022, 02000 p.a.

Regulations 2021

Compute the annual rental value for the property.

Unit III:

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

Unit IV:

[12 Periods]

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 (pension standard deduction of Rs.15,000 is to be allowed)	54,000 (Hints: Income)

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:

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

4. Dr. H.C. Mehrotra and Dr. S.P. Goyal, Income Tax Law & Practice (59th Edition A.Y2018-19), Sahitya Bhawan Publications, Calcutta.

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
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	Financial Service	4	4	0	0	Theory
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Introduction

This course exposes the students to the contemporary types of financial services and their role in social change. To expose the students to the contemporary knowledge of financial instruments, merchant banking, hire purchase, leasing, venture capital, factoring, mutual funds and credit rating.

Course Focus on: Skill Development

Course Outcome:

CO1	:	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the Various types of financial products and services available in our country.
CO2	:	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	:	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share brokering, and derivatives market.
CO4	:	The course provides the knowledge about Mutual fund
CO5	:	The subject of finance, provides the knowledge about Credit Ratings

UnitI:

[12Periods]

Financial Services – Meaning – Classification – Scope – Fund Based Activities – Fees Based Activities – Modern Activities – Sources of Revenue – Causes for Financial Innovation – Challenges facing the Financial Service Sector. Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks.

Unit II

[12Periods]

Hire Purchase – Meaning – Features – Legal Position – Hire Purchase and Credit Sale – Hire Purchase and Instalment – Hire Purchase and Leasing – Origin and Development – Banks and Hire Purchase Business – Bank Credit for Hire Purchase. Leasing – Definition – Steps in Leasing Transactions – Types of Lease – Advantages and Disadvantage of Lease – Problems of Leasing.

Unit III

[12Periods]

Venture Capital – Concept – Meaning – Features – Scope of Venture Capital – Importance – Method of Venture Financing – Suggestion for the Growth of Venture Capital – Factoring – Meaning – Functions – Types – Factoring Vs Discounting – Benefits of Factoring.

Unit IV

[12Periods]

Mutual Funds – Types – Importance – Selection of a Fund – Securitization – Stages of Securitization – Benefits – Derivatives – Types: Forward, Future, Options and Swaps.

Unit V

[12Periods]

Credit Rating – Definition and Meaning – Functions of Credit Rating – Origin – Credit Rating in India – Benefits of Credit Rating – Credit Rating Agencies in India: CRISIL, ICRA, CARE- Limitations of Rating – Future of Credit Rating in India.

Text Book

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

Reference Books:

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, NewDelhi.
2. Dharmaraj (2007) Financial Services, S. Chand & Sons Ltd., NewDelhi

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Services	2	0	0	4	Practical

This course exposes the students to the contemporary types of Financial Services and their role in Social Change. To expose the students to the contemporary knowledge of Financial Instruments, Merchant Banking, Hire Purchase, Leasing, Venture Capital, Factoring, Mutual Funds and Credit Rating.

Course Focus On: Skill Development

Course Outcome

CO1	The course provides a complete package of finance and financial services related subjects so that the students are well equipped with the functional aspects of the various types of financial products and services available in our country.
CO2	The curriculum provides knowledge about banking, insurance, investments and portfolio management, international finance etc.
CO3	The course offers vast employment potential in the banking sector, insurance sector, investment and merchant banking activities, capital markets, share Broking and derivatives market.
CO4	The course provides the knowledge about Mutual fund
CO5	The subject of finance, provides the knowledge about Credit Ratings

Unit –I [12 Periods]

Depict the difference between brick and mortar system vs online merchant banking.

Unit –II [12 Periods]

Create Estimation for purchasing LG Home theatre for Rs65000 with a down payment of Rs5000.

Unit –III [12 Periods]

List out the procedures of applying venture capital with a banker for starting a new business.

Unit –IV [12 Periods]

How to open a mutual fund account with agent?

Unit –V [12 Periods]

Write a letter seeking for your CIBIL scores with the financial institution.

Text Book

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

Reference Books

1. Khan M.Y. (1997), Financial Services, Tata McGraw Hill Company Ltd, NewDelhi.

2.Dharmaraj(2007) Financial Services, S. Chand & Sons Ltd., New Delhi

Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Industrial Law	4	4	0	0	Theory

Introduction:

The development of jurisdictions has resulted in different specific meanings of Industrial Law, it is generally used in reference to employment contexts that involve a trade union, while the Industrial law is usually used for workplaces where the legal relationship is directly between the employer and the employee.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To Understand the health, safety and welfare of the workers in factories
CO2	:	To apply the payment and responsibilities of wages
CO3	:	To analyse the minimum wages of workers under Minimum Wages Act.
CO4	:	To Evaluate the powers and procedure of Industrial Dispute
CO5	:	To Create the Trade Union, its rights, duties and liabilities

UNIT I:

[12 Periods]

FACTORIES ACT 1948: Definitions – Health – Safety – Welfare – Working Hours of Adults Empl
Women – Employment of Young Persons – Leave with Wages.

UNITII:

[12Periods]

PAYMENT OF WAGES ACT 1936: Definitions – Responsibilities for Payment – wages Periods –
Deductions – Claim for wrongful deductions.

UNIT III

[12Periods]

INDUSTRIAL DISPUTES ACT 1947: Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities –Retrenchment & Lock-outs

UNIT IV

[12Periods]

TRADE UNION ACT 1926: Growth & Functions of Trade Unions - Definitions – Agreements not affected by the Act – Registration – Rights & Privileges, Duties & Liabilities of a Registered Trade Union – General & Special Fund - Amalgamation & Dissolution of Trade Union.

UNITY

[12Periods]

Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text Book:

1.N.D.Kapoor – Industrial Law.

REFERENCE BOOKS:

1. P.C.Tripathi - IndustrialLaw.

2. Dr.M.R.Sreenivasan - IndustrialLaw.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Industrial Law	2	0	0	4	Practical

Introduction:

The development of jurisdictions has resulted in different specific meanings of Industrial Law, it is generally used in reference to employment contexts that involve a trade union, while the Industrial law is usually used for workplaces where the legal relationship is directly between the employer and the employee.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To Understand the health, safety and welfare of the workers in factories
CO2	:	To apply the payment and responsibilities of wages
CO3	:	To analyse the minimum wages of workers under Minimum Wages Act.
CO4	:	To Evaluate the powers and procedure of Industrial Dispute
CO5	:	To Create the Trade Union, its rights, duties and liabilities

Unit I

Employment of Young Persons – case study

Unit II

Claim for wrongful deductions – case study

Unit III

Retrenchment & Lock-outs – case study

Unit IV

Dissolution of Trade Union – case study

Unit V

Issues on payment of gratuity – case study

Text Book:

1. N.D.Kapoor – Industrial Law.

REFERENCE BOOKS:

2. P.C.Tripathi - IndustrialLaw.
3. Dr.M.R.Sreenivasan - IndustrialLaw.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Labour Law	4	4	0	0	Theory

Introduction:

The general tendency in the modern development of “labour law” has been the strengthening of statutory requirements and collective contractual relations at the expense of rights and obligations created by individual employment relationships.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To Understand the Labour Law and its regulations.
CO2	:	To analyze the compensation to the workers under Workman’s Compensation Act.
CO3	:	To apply the payment of wages to labour and maintenance of registers.
CO4	:	To evaluate the industrial disputes and arbitration.
CO5	:	To create the contract of labour and its licensing.

UNIT I: Introduction

[12 Periods]

Labour law – Its scope and object – Regulation of labour in the interest of employees

The evolution of the concepts of master and servant giving place to employer and employee

–Theory of Laissez Faire and state regulations of Labour – Common law and Labour legislation – Its special features.

UNIT II: Workman’s Compensation Act[12Periods]

Workman’s Compensation Act, 1926: Defenses available to employers before passing of the Act- Rules - Defenses available to employers – Amount of compensation – Occupational diseases.

UNIT III - Minimum Wages Act[12Periods]

The Payment of Minimum Wages Act, 1936: Definitions- Rules for payment of

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es- provisions - Deductions from wages- Maintenance of registers & records- Inspectors-Appeal- Penalties.

UNIT IV - IndustrialDispute Act

[12Periods]

Industrial dispute Act, 1947 - Meaning - Objectives - Definitions- Relief notice of charge in condition -

Grievance - Settlement authority - Reference of dispute - Arbitration - Strikes and lock Outs - Layoff - Retrenchment – Special provisions - Unfair labour practices

UNIT VThe Contract Labour (Regulation & Abolition)Act1970 [12Periods]

Scope & Application of the Act – Act not to apply to certain establishments –

Registration of Establishments employing Contract Labour – Licensing of Contractors –

Welfare & Health of Contract Labour – Penalties & Procedure

TEXTS BOOKS:

1. N.D. Kapoor, A handbook on Industrial Laws, Sultan Chand & Sons, New Delhi,2005.

REFERENCES:

1. Malhotra, The Law of Industrial Disputes, Vikhas Publications NewDelhi.2004.
2. J.R. Carby Hall, Principles of Industrial Law, Pearson Publication.2003.
3. H.Samuel, Industrial Law, Vikhas Publications New Delhi,2002.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Labour Law	2	0	0	4	Practical

Introduction:

The general tendency in the modern development of “labour law” has been the strengthening of statutory requirements and collective contractual relations at the expense of rights and obligations created by individual employment relationships.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To Understand the Labour Law and its regulations.
CO2	:	To analyze the compensation to the workers under Workman’s Compensation Act.
CO3	:	To apply the payment of wages to labour and maintenance of registers.
CO4	:	To evaluate the industrial disputes and arbitration.
CO5	:	To create the contract of labour and its licensing.

UNIT I

[12 Periods]

Interest of Employees –Case Study

UNIT II

[12 Periods]

Compensation to the labours- Case study

UNIT III

[12 Periods]

Penalty- Case study

UNIT IV

[12 Periods]

Unfair labour practices –case study

UNIT V

[12 Periods]

Licensing of Contractors- Case study

TEXTS BOOKS:

1. N.D. Kapoor, A handbook on Industrial Laws, Sultan Chand & Sons, New Delhi,2005.

REFERENCES:

2. Malhotra, The Law of Industrial Disputes, Vikhas Publications NewDelhi.2004.
3. J.R. Carby Hall, Principles of Industrial Law, Pearson Publication.2003.
4. H.Samuel, Industrial Law, Vikhas Publications New Delhi,2002.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO1	PSO2	PSO3	PSO4
C01	1			1		2		3	3	1	2	2	
C02			1		2		3		3		2		3
C03	1	1		2			3		3	1		2	
C04		1	2			2	3		3		1		3
C05	1		2		2			3		1	1	3	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Auditing	4	6	0	0	Theory

Introduction

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: Skill Development

Course Outcome

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

UnitI

(12Periods)

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

UnitII

(12Periods)

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

(12 Periods)

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

(12 Periods)

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

Unit V

(12 Periods)

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.

Text book:

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

Reference Books:

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

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Principles of Auditing	4	5	0	0	Practical

Introduction:

This course helps to attain basic skills of critical thinking skills and solve auditing problems.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	On successful completion of this course, the students should have understood Principles of audit.
CO2	:	To develop a better appreciation and understanding of Audit program
CO3	:	To provide you with opportunities to analyse Internal Audit.
CO4	:	To allow you to apply principles of Vouching cash transaction.
CO5	:	To get knowledge about Audit report.

Unit I:

[12 Periods]

Submit report for Types of Audit.

Unit II:

[12 Periods]

Submit report Audit Program.

Unit III:

[12 Periods]

Case Study – Internal Audit

Unit IV:

[12 Periods]

Submit report on Vouching Cash Transaction

Unit V:

[12 Periods]

Case Study – Audit Reports

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
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	Marketing Management	4	0	0	4	Theory
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Introduction:

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

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To understand 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

[12 Periods]

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

[12 Periods]

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

Unit III

[12 Periods]

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

Unit IV

[12 Periods]

Pricing: Meaning to buyer and 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 the brands - Brands Equity – Advertising - online marketing - E-marketing; Digital plat forms.

Text Book:

1. **Philip Kotler**, Marketing Management Sultan Chand and Sons, New Delhi.(2014)

Reference Books:

1. Rajan Nair, Marketing Management, Konark Publications, New Delhi.
2. Cundiff and Still, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Marketing Management	0	0	4	2	Practical

Introduction:

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

Course Focus on: Entrepreneurship

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 analyse 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:

[12 Periods]

Submit report for any four functions of marketing (Field Work)

Unit II:

[12 Periods]

Submit report on 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. (2014)

Reference:

1. **Rajan Nair**, Marketing Management, Konark Publications, New Delhi.
2. **Cundiff and Still**, Fundamentals of modern marketing.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	PO 2	P0 3	P0 4	P0 5	P0 6	P0 7	P0 8	P0 9	PS O 1	PS O 2	PS O 3	PS O 4
CO1	1			1					2	✓			✓
CO2		1			3		2	3		✓		✓	
CO3	1		2						1				✓
CO4		1		2		3				✓		✓	
CO5	1			1					2		✓		

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Securities Law	4	4	0	0	Theory

Introduction:

Securities Law is constantly evolving to suit the requirements of this growing field. It is essential for anyone interested in building a career in this area to have a firm grasp of the fundamentals.

Course Focus on: Skill Development

Course Outcome:

CO1	To understand the financial system and its development
CO2	To analyse the capital market and regulatory framework
CO3	To evaluate the powers and functions of SEBI
CO4	To create the financial instruments under capital market
CO5	To evaluate the primary and secondary marketing activities

UNIT I: An Overview of Financial System:[12 Periods]

Constituents of financial system; significance, development and growth of financial and capital markets in India; Financial reforms and present scenario, regulatory authorities governing financial and capital markets.

UNIT -II Primary market and secondary market:

[12Periods]

Primary Market: Meaning, Significance and scope, developments in primary market; various agencies and institutions involved in primary market. Secondary Market: Meaning, significance functions and scope of secondary market; secondary market intermediaries – stock brokers, sub- brokers, advisors, their rules, regulations and code of conduct framed by Securities and Exchange Board of India

UNIT III : CapitalMarket:

[12Periods]

An introduction, meaning and significance of capital market; capital market vis-a-vis money market; market players – investors and companies; regulatory framework governing Indian Capital Market; an overview of international capital market.

UNIT IV: Securities and Exchange Board of India andInvestorProtection:

[12Periods]

Role and Powers of SEBI. Meaning, functions, objectives of SEBI. Significance of investor protection, regulatory measures to promote investor confidence.

UNIT VFinancialInstruments:

[12Periods]

Capital market instruments – equity, debentures, preference shares, sweat equity shares, non-voting shares, new instruments of capital market – pure, hybrid and derivatives; money market instruments - treasury bills, commercial bills, certificate of deposits;

TEXTS BOOKS

1. Balakrishnan & Narta. S., Securities Market inIndia.

REFERENCES

1. Maheswari, S.N. FinancialManagement.
2. Donald & Fisher & Ronald T.Jordan, Security Analysis and PortfolioManagement.
3. Gordon & Natarajan, Financial Service.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Securities Law	2	0	0	4	Practical

Introduction:

Securities Law is constantly evolving to suit the requirements of this growing field. It is essential for anyone interested in building a career in this area to have a firm grasp of the fundamentals.

Course Focus on: Skill Development

Course Outcome

CO1	:	To understand the financial system and its development
CO2	:	To analyze the capital market and regulatory framework
CO3	:	To evaluate the powers and functions of SEBI
CO4	:	To create the financial instruments under capital market
CO5	:	To evaluate the primary and secondary marketing activities

Unit I

Financial system – case study

Unit II

Problems faced in negotiable instruments in current scenario

Unit III

Challenges faced by the market players in capital market

Unit IV

Functions of SEBI (Chart work)

Unit V

List out the financial Instruments (chart work)

TEXTS BOOKS

2. Balakrishnan & Narta. S., Securities Market in India.

REFERENCES

4. Maheswari, S.N. Financial Management.

5. Donald & Fisher & Ronald T. Jordan, Security Analysis and Portfolio Management.

6. Gordon & Natarajan, Financial Service.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	General Law	4	4	0	0	Theory

Introduction:

The General law is the body of law derived from judicial decisions of courts and similar tribunals. The defining characteristic of “General Law” is that it arises as precedent.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To learn about the Constitution of India
CO2	:	To study the Transfer of Property Act and its properties
CO3	:	To Create the trust and its powers
CO4	:	To evaluate the legal registrations and documentations
CO5	:	To apply the methods of stamping

UNIT I: Constitution of India[12Periods]

Nature of Indian Constitution – Fundamental Rights – Directive Principles of State Policy – Freedom of Trade – Commerce and Intercourse – Constitutional provisions relating to state Monopoly.

UNIT II: Transfer of Property Act–1882

[12Periods]

Movable and immovable property – Properties which cannot be transferred – Provisions relating to sale – Mortgage – charge – Lease – Gift.

UNIT III Indian Trust Act 1882

[12 Periods]

General concepts relating to trusts creation of trusts; duties and liabilities of trustees and

beneficiaries rights and power of trustees, disabilities of trustees.

UNIT IV - Registration Act–1908

[12 Periods]

Register-able documents – Compulsory and optional time and place of registration – Consequences of non-registration – Miscellaneous provisions.

UNIT V Indian Stamp Act 1989[12Periods]

Methods of stamping – Consequences of non-stamping and under stamping – impounding of instruments construction of instruments for stamp duty payable – allowance & refund.

Text Book:

V.N. Shukal’s the constitution of India – Dr. D.K. SINGI

Reference:

1. A manual of Mercantile Law’s, Chand & Company (p) Ltd., - M.C.Shukla.
2. Commercial Law – The World press Ltd – Sen andMitra.
3. Mulla on the Transfer of Property Act – 1882 – N.M. Tripathy (p)Ltd.,

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	General Law	2	0	0	4	Practical

Introduction:

The General law is the body of law derived from judicial decisions of courts and similar tribunals. The defining characteristic of “General Law” is that it arises as precedent.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To learn about the Constitution of India
CO2	:	To study the Transfer of Property Act and its properties
CO3	:	To Create the trust and its powers
CO4	:	To evaluate the legal registrations and documentations
CO5	:	To apply the methods of stamping

Unit I **[12 Periods]**

Constitutional provisions – case study

Unit II **[12 Periods]**

Actionable claim – case study

Unit III **[12 Periods]**

Disabilities of trustees – case study

Unit IV **[12 Periods]**

Miscellaneous provisions – case study

Unit V **[12 Periods]**

Stamp duty payable – case study

Text Book:

1. V.N. Shukul's the constitution of India – Dr. D.K. SINGI

Reference:

1. A manual of Mercantile Law's, Chand & Company (p) Ltd., - M. C. Shukla.
2. Commercial Law – The World press Ltd – Sen and Mitra.
3. Mulla on the Transfer of Property Act – 1882 – N.M. Tripathy (p)Ltd.,

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

ALLIED SUBJECTS

SEMESTER - I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Mathematics	4	6	0	0	Allied – I

Introduction: To enable the students to learn the Application of Mathematics with respect to business application.

Objectives: To make the students learn the basic mathematics used for the business purposes

Unit - I

Profit and Loss - Cost Price, Selling Price, Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

Unit - II

Interest - Concept of present value, Simple Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

Unit - III

Shares - Concept of share, Stock Exchange, Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.

Unit - IV

Matrices and Determinants - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

Unit - V

Linear Programming Problems - Graph of linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

Recommended Text Books:

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

Books for Reference:

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

Semester I

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Allied - Statistics in Business	4	6	1	0	Theory

Introduction: This paper enables the students to learn the Statistical methods and their applications in Commerce

Objective: On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

UNIT I

Meaning and Definition of Statistics – Collection of data — Primary and Secondary -

Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode –simple problems.

UNIT II

Measures of Dispersion – Range, Quartile Deviation, Standard Deviation and Co-efficient of Variation.

UNIT III

Correlation –Meaning and Definition – Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation.

Regression Analysis – Regression in two variables – Uses of Regression

UNIT IV

Time Series – Meaning, Components and Models – Business forecasting – Methods of

estimating trend – Graphic, Semi-average, Moving average – Seasonal Variation – Method of Simple average.

UNIT V

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Interpolation: Binomial, Newton’s..

Textbooks:

1. Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers, Trichy-21(2015)
2. Statistics by R.S.N. Pillai and V. Bagavathi
3. Statistics- Theory, Methods & Application of D.C.Sancheti and V.K.Kapoor.

ENTREPRENEURIAL DEVELOPMENT						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Entrepreneurial Development	4	5	0	0	Theory
Introduction						
To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.						
Course Focus On: Skill Development						
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 Entrepreneurship- difference 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				[12 Periods]		
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				[12 Periods]		
Schemes and Funding- Banking – Lending schemes – Government sponsored schemes- MSME credit – MUDRA loan- PMEGP scheme- CGTMSE Scheme- startup India- NRLM- TRYSEM- SIDCO- DIC s.						
Unit- V				[12 Periods]		
Business plan preparation: plan format- proposal preparation – business pitching – EDP- Feasibility Report- successful enterprises-case studies.						

Text Book

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

Reference Books

1. S.S. Khanka, Entrepreneurial Development.

2. S. Anil Kumar, Entrepreneurship Development, New Age International, 2008.

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

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

Introduction:

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: Entrepreneurship

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 summaries the basic terms such as mean, medium and mode
CO5	To comprehend with T-Test, Chi Square-Test etc.

UnitI:

[12Periods]

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

UnitII:

[12Periods]

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:

[12 Periods]

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

Unit IV:

[12Periods]

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:

[12Periods]

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

Note: The question paper shall cover 60% Theory 40% Problem only.

Textbook:

1. Kothari - 4th Edition Business Research Methods.

Reference:

1. Emory - Business Research Methods -
2. Rummel & Ballaine - Business Research Methods –

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Managerial Economics	6	0	0	4	Theory

Introduction:

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:

[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:

[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:

[12 Periods]

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:

[12 Periods]

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

Unit V:

[12 Periods]

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.

Text Book:

1. Managerial Economics: Edwin Mansfield, Publisher: W. W. Norton & Company-2004

Reference Books:

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

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Principles of Management	4	0	0	4	Theory

Introduction:

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.

Course Focus on: Employability

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:

[12 Periods]

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

Unit III:

Organizing: Meaning – Principles and Types of Organization – Span of control- Delegation of Authority – Decentralization. Staffing: Recruitment – Meaning and Definition – Sources of recruitment and selection process – Training.

Unit IV:

[12 Periods]

Directing: Nature and purpose of directing. Motivation: Meaning – Definition – Types of Motivation – Theories of Motivation (Maslow’s theory, Herzberg theory, McGregor theory) Leadership: Meaning – Importance – Types of Leadership – Qualities of a good leader – Leadership theories.

Unit V:

[12 Periods]

Controlling: Definition – Characteristics of control – Steps in controlling – Effective control – Control Techniques. Modern trends in management process.

Textbook:

1. Principles of Management - C. B. Gupta

Reference:

1. Principles of Management – Dinkar Pagare
2. Essentials of Management - Harold Koontz and Heinz Weirich

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	PSO 1	PSO 2	PSO 3	PSO 4
CO1	3	3	3	1		3	1		3	✓			✓
CO2	1	1	3	1	3	1	3	1	3	✓		✓	
CO3	1		3		1	3	3	1	1				✓
CO4	3	1	1	3	3	3	1		1	✓		✓	
CO5	1	3	3		3	1		1	3		✓		

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Affairs	5	0	2	4	Theory

Introduction:

This paper 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

[12 Periods]

Consumer goods, defect in goods, spurious goods and services, 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

CPA with important case law

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

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 [12 Periods]

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 [12 Periods]

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

Text Book:

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

Reference Books:

1. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th Ed. Bharat Law House,

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific Outcomes			
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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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Micro Finance	4	5	0	0	Theory

Introduction:

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:

[12 Periods]

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

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 - Economic class base - Open bidding, etc.

Unit III:

[12 Periods]

Commercial Microfinance MFIs: Evaluating MFIs- Social and performance metrics- fund structure - value-added 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.

Unit IV:

[12 Periods]

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:

[12 Periods]

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.

Reference:

1. M. Pandey, “Financial Management”, New Delhi, Vikas, 1990.
2. Stephen Archer, “Financial Management”, New York, John Wiley, 1983.

Mapping of Course Outcomes with Program Outcomes:

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

SKILL ENHANCEMENT SUBJECT

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Business Correspondence	6	0	0	4	Theory

Introduction:

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]

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

Unit II:

[12 Periods]

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:

[12 Periods]

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

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:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Ethics and IPR	4	6	0	0	Theory

Introduction:

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 and 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]

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

Unit II:

[12 Periods]

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: [12 Periods]

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

Unit IV: [12 Periods]

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: [12 Periods]

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”.

Mapping of Course Outcomes with Program Outcomes:

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

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

Introduction:

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

Course Focus on: Employability and 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]

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:

[12 Periods]

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:

[12 Periods]

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..

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. Retail Management: A Global Perspective, Harjith Singh.
2. Retail Marketing Management, David Gilbert.

Mapping of Course Outcomes with Program Outcomes:

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Services Marketing	4	6	0	0	Theory

Introduction

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

Course Focus on: Employability and entrepreneurship

Course Outcomes:

CO 1	Demonstrate an extended understanding of the similarities and differences in services and tangible Products
CO 2	Demonstrate knowledge of segmentation and approach to target market.
CO 3	Develop strategies and positioning product/services in the market.
CO 4	Specify and analyses the consumers' expectation in services
CO 5	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: **[12 Periods]**

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: **[12 Periods]**

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

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

Text Book:

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

REFERENCE BOOKS:

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

Mapping of Course Outcomes with Program Outcomes:

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Corporate Finance	2	5	0	0	Theory

Introduction:

Corporate finance is an area of finance that deals with sources of funding, the capital structure of corporations, the actions that managers take to increase the value of the firm to the shareholders.

Course Focus On: Employability

Course Outcome:

CO1	:	To understand the importance, nature and scope of corporate finance
CO2	:	To apply the financial plans to the capital of the company
CO3	:	To analyze the capital structure of corporate firms
CO4	:	To create the working capital well structured
CO5	:	To evaluate the financial markets

UNIT –I

[12Periods]

Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – importance of financial management – profit maximization – wealth maximization - finance manager – role.

UNIT– II

[12Periods]

Financial planning – characteristics of a sound financial plan – factors affecting financial plan – need for financial plan – capitalization – over capitalization – under capitalization – capital gearing .

UNIT– III

[12Periods]

Capital structure – Business and Financial risks – financial and operating leverage – sources of funds – share capital – debt capital.

UNIT-IV

[12Periods]

Cost of Capital – importance of the concept – cost of different types of capital – average cost of capital – working capital – determinants of working capital – sources of working capital.

UNIT –V

[12Periods]

Financial markets – money markets – recent – trends in capital market – term loans – institutional finance – unit trust of India – Industrial Finance Corporation – State Finance Corporation – IDBI.

Text Book:

1. Kuchal S.C - CorporationFinance
2. S.N.Maheswari - CorporateFinance

Reference Book:

1. Kulkarni..P - Financial Management
- 2.Pandey I.M - Financial Management

Mapping of Course Outcomes with Program Outcomes:

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

CO4	1	1			2			3		1	1	2	3
CO5	1					2	3		3		1		3

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Banking Theory Law and Practice	2	5	0	0	Theory

Introduction

The course defines the concepts of the banker and the customer; explains the general and special relationship between them; delineates the rights and obligations of a banker; narrates the procedure for opening, operation and closing of Savings, Current and Term deposits; deals with essential features of Negotiable instruments like Bills of exchange, Cheque and Promissory Note, describes the duties and statutory protection available to paying banker and collecting banker and examines the features and application of Indian banking regulation Act in recovering bank credit.

Course Focus On: Employability

Course Outcome

CO1	:	Evaluate the procedure for opening, operation and closing of various types of deposit accounts.
CO2	:	Analysis the features of different types of Negotiable Instruments like Cheque, Bill of Exchange, Promissory Note, etc.
CO3	:	Apply the role of paying banker and collecting banker and Understand the general and special relationship between the banker and the customer
CO4	:	Create awareness of features and types of Negotiable instruments in Indian Bank.
CO5	:	Analysis the duties and responsibilities of paying banker and collecting banker

UNIT – I

[12 Periods]

Definition of Banker and Customer – Relationships between Banker and Customer – Special Feature of RBI- Banking Regulation Act 1949- RBI Credit Control Measure – Secrecy of Customer Account.

UNIT – II

[12 Periods]

Opening of Account – Special Types of Customer – Types of Deposit – Bank Pass Book – Collection of Banker – Banker Lien.

UNIT – III

[12 Periods]

Cheque – Features Essentials of Valid Cheque – Crossing – Making and Endorsement – Payment of Cheques Statutory Protection Duties to Paying Banker and Collective Banker - Refusal of Payment Cheques Duties Holder & Holder in Due Course.

UNIT – IV

[12 Periods]

Loan and Advances By Commercial Bank Lending Policies of Commercial Bank - Forms of Securities – Lien Pledge Hypothecation and Advance Against the Documents of Title to Goods – Mortgage.

UNIT – V

[12 Periods]

Position of Surety – Letter of Credit – Bills and Supply Bill - Purchase and Discounting Bill Traveling Cheque- Credit Card- Teller System.

TEXT BOOKS:

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.

References:

2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

Subelectiveje ct Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Management	4	4	0	0	Theory

Introduction

This course is to train 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 and Entrepreneurship

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 Associated with Financial Data in the Corporate.

UNIT -I

(12Hours)

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 – Risk and return – The capital asset and pricing model (CAPM)

UNIT-II

(12Hours)

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

(12Hours)

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

UNIT-IV

(12Hours)

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

UNIT -V

(12Hours)

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

TEXT BOOK

1. I. M. Pandey – Financial Management

REFERENCE BOOKS

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

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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Customer Relationship Management	4	5	0	0	Theory

Introduction:

This course introduces the various communication options available in a business context so that students can make appropriate choices in the workplace. Students will gain confidence in their ability to communicate by practicing and receiving feedback on business communication skills. An opportunity for improving academic and workplace language proficiency are embedded in the course also encourages the development of academic literacy which will enable students to become independent learners in the Master of Commerce program and to work efficiently and effectively in the workplace.

Course Focus On: Employability

Course Outcome:

CO1	:	Understand the concepts of CRM and analyze the customer loyalty, optimizing the customer relationship management.
CO2	:	Educate the students on the practical knowledge with customer services its application in marketing and apply basic marketing concepts to solving marketing challenges.
CO3	:	Develop insights to students about technological revolution and corporate culture in CRM.
CO4	:	Analyze the infrastructure, services and organizations involved in current and emerging CRM practices.
CO5	:	Determine the customer relationship management is developed to other business and its importance to the success of the business entity.

UNIT – I

[12 Periods]

CRM Concepts – Acquiring Customers – Customer Loyalty and Optimizing Customer Relationships – CRM Defined – Success Factors the Three Levels of Service/ Sales Profiling – Service Level Agreements (SLAS) - Creating and Managing Effective SLAS.

UNIT – II

[12 Periods]

CRM In Marketing – One-To-One Relationship Marketing – Cross Selling & Up Selling – Customer Retention-Behavior Prediction – Customer Profitability & Value Modeling – Channel Optimization – Event-Based Marketing – CRM and Customer Service – The Call Centre, Call Scripting – Customer Satisfaction Measurement.

UNIT – III

[12 Periods]

Sales Force Automation – Sales Process- Activity, Contact- Lead and Knowledge Management – Field Force Automation – CRM links in E-Business – E-Commerce and Customer Relationships on the Internet – Enterprise Resource Planning (ERP) – Supply Chain Management (SCM) – Supplier Relationship Management (SRM) – Partner Relationship Management (PRM).

UNIT – IV

[12 Periods]

Analytical CRM – Managing and Sharing Customer Data – Customer Information Databases – Ethics and Legalities of Data Use – Data Warehousing and Data Mining Concepts – Data Analysis – Market Basket Analysis (MBA), Click Stream Analysis, Personalization and Collaborative Filtering.

UNIT – V

[12 Periods]

CRM Implementation – Defining Success Factors – Preparing a Business Plan Requirements-justification and processes – Choosing CRM tools – Defining functionalities – Homegrown Versus out-Sourced Approaches – Managing Customer Relationships – Conflict Complacency- Resetting the CRM Strategy - Selling CRM Internally – CRM Development Team – Scoping and Prioritizing - Development and Delivery – Measurement.

TEXT BOOKS:

1. V. Kumar & Werner J.CRM, Willey India,2008
2. Bernd H Schmitt: CUSTOMER EXPERIENCE MANAGEMENT: A Revolution

REFERENCE BOOK:

1. Gordon S. Linoff, Michael J. A. Berry, MINING THE WEB: TRANSFORMING CUSTOMER DATA, Wiley Computer Publishing,Singapore.
2. Jill Dyche: THE CRM HANDBOOK: A BUSINESS GUIDE TO CRM, Addison Wesley Information technologySeries.

Mapping of Course Outcomes with Program Outcomes:

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

DISCIPLINE SPECIFIC ELECTIVE

Working Capital Management						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Working Capital Management	4	4	0	0	Theory
Introduction						
<p>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.</p>						
Course Focus On: Skill Development						
Course Outcome						
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	[12 Periods]
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	[12 Periods]
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	[12 Periods]
Inventory Management: Nature of Inventories- Need to hold inventories- objectives of inventory management- inventory Management techniques-inventory management process.	
Unit- IV	[12 Periods]
Cash Management: Facets of Cash Management- Motive for holding cash- managing cash collection and disbursements- investing surplus- cash in marketable securities-cash budgeting.	

Rathinam College of Arts & Science (Autonomous), Coimbatore-21. Unit-V Admitted in B. Com (CS) from the academic year 2019 onwards regulations 2019	[12 Periods]
Working Capital Finance: Trade Credit- Bank Finance and Commercial Papers.	
Text Book	
1. 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.	

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	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

Business Finance						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Business Finance	4	4	0	0	Theory
Introduction						
<p><u>Money</u> required for carrying out <u>business activities</u> 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, <u>factories</u>, <u>build</u></p>						
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	[12 Periods]
<p>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.</p>	
Unit –II	[12 Periods]
<p>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.</p>	
Unit- III	[12 Periods]
<p>Factors determining working capital requirements- significance of adequate Working capita-, types of working capital.</p>	
Unit- IV	[12 Periods]
<p>Meaning of capitalization-Theories of capitalization- Cost theory v/s Earnings theory- over</p>	

capitalization and under capitalization- meaning, causes- effects and remedies- over capitalization v/s
Admitted in B. Com (CS) from the academic year 2019 Onwards *Regulations 2019*
 under capitalization- balanced capitalization- meaning and importance.

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

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

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	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

Goods & Service Tax						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Goods & Service Tax	4	4	0	0	Theory
Introduction						
<p>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.</p>						
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]
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	[12 Periods]
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	[12 Periods]
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..	
Unit- IV	[12 Periods]
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]

Text Books:

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

Reference Books :

1. 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 Outcomes	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

Financial Markets and Institutions						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Financial Markets and Institutions	4	4	0	0	Theory
Introduction						
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 fundamental concepts and working of financial service institutions					
CO3	To equip students with the knowledge and skills necessary to 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 to leasing, hire purchase, factoring, bill discounting, VC and Merchant banking.					

Unit –I	[12 Periods]
Introduction: Nature and role of financial system; Financial system and financial markets; Financial system and economic development; Indian financial system - an overview – Financial Regulations	
Unit –II	[12 Periods]
Money markets - Meaning, constituents, functions of money market; Money market instruments- call money market, treasury bills, market certificates of deposits, commercial bills, trade bills etc; Recent trends 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	[12 Periods]
Reserve Bank of India: and Commercial Bank Organization, management and functions; Credit creation and credit control; monetary policy. Commercial Bank: Meanings, functions, management and investment policies of commercial banks, Present structure; E-banking and e trading; Recent developments in commercial banking. – State and National Level Financial Institutions -MFIs	

Rathnam College of Arts & Science (Autonomous), Coimbatore-21. Admitted in B. Com (CS) from the academic year 2019 Onwards										Regulations 2019			
Unit- IV										[12 Periods]			
Insurance Sector: Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority-role and functions.													
Unit- V										[12 Periods]			
Non-Banking Financial Institutions: Concept and role of non-banking financial Institutions; source of 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													
Reference Books													
1. V.A. Avadhani : Financial Services in India, HPH, 2009, 1st Edition.													
2. Khan. M. Y., “ Financial Services”, 2010, 5th Edition, Tata Mc Graw Hill, Pvt. Ltd., New Delhi.													

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	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

Micro Finance						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Micro Finance	4	4	0	0	Theory
Introduction						
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 to become 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 micro finance.					

Unit –I	[12 Periods]
Poverty, Rural Credit and Financial Inclusion, Microfinance - An Introduction - Microfinance – Lessons from international exposure	
Unit –II	[12 Periods]
Models of Microfinance across the world - Microfinance delivery methodologies - Legal and regulatory framework.	
Unit- III	[12 Periods]
Evolution and Characteristics of Microfinance in India - Financial Inclusion - Impact of microfinance.	
Unit- IV	[12 Periods]
Financial products and services, financial accounting and reporting - Revenue models of Microfinance - Risk management - Basics of banking - Compliance to various regulations	

Rathinam College of Arts & Science (Autonomous), Coimbatore-21.		[12 Periods]
Unit- V	Admitted in B. Com (CS) from the academic year 2019 Onwards	
Recent developments of Microfinance in India - Microfinance and Disaster		Regulations 2019
SHGs - Linkage Building and Successful Micro Entrepreneurs – Cases on Women		
Text Book		
1. Dr.V.Rengarajan : Microfinance-Principles and Approaches – Notion Press,2013		
Reference Books		
1. Pradeep Kumar Mishra: Microfinance Management – Cengage Learning India Pvt. Ltd,2019.		
2. Sigfried Silverman : Microfinance-Create space Independent Publishing Platform,2021		

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	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

Merchant Banking						
Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Merchant Banking					
Introduction:						
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: Employabilty						
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					[12Periods]	
Merchant Banking: Functions; Scope; Merchant banking in India; SEBI guidelines for merchant bankers.						
Unit –II					[12Periods]	
Credit Rating: Introduction; Instruments; Benefits; Rating methodology; Cautions; Types of rating.						
Unit- III					[12Periods]	
Project Appraisal: Product life cycle; Evaluation; Social cost benefit analysis						
Unit- IV					[12Periods]	
Capital cost and financial projections.						
Unit- V					[12Periods]	
Long term Finance & Working Capital Finance: Term loans; Working capital loans; Maximum permissible bank finance; Factoring and forfeiting.						

Text Book

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

Admitted in B. Com (CS) from the academic year 2019 Onwards

Regulations 2019

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

Graw Hill, New Delhi.

Reference Book

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

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	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, spread management, and investment management), capital adequacy, cost of funds, bank profitability, planning and management systems, and the regulatory environment

Course Focus on:skill development

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 **[12Periods]**

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 **[12Periods]**

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 **[12Periods]**

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

Unit IV **[12Periods]**

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

[12Periods]

Banking Services - Recruitment system - Foreign Exchange Management

Text Book

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

Reference Books

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

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	Digital Banking					

Introduction:

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 [12Periods]

Banking System in India - Nationalization of Banks - Types of Banks

Unit II [12Periods]

Development Banks - Reserve Bank of India - Digital Banking Products

Unit III [12Periods]

Automated Teller Machine-ATM - Point-of-Sale (POS) Terminals - Internet Banking

Mobile Banking

Unit IV [12Periods]

Cash Deposit Machine - Branchless Banking

Unit V [12Periods]

Digital Payment System - Emerging Concepts in Digital Banking

Text Book

1. Indian Institute of Banking and Finance, Digital Banking, Taxmann, 2019

Reference Book

1. Dr. M. Ganesan, Dr. A. Saravanakumar DIGITAL BANKING., Shanlax Press, Tamil Nadu, India 2021
2. Verma J.C: Banking; Bharat Law House, New Delhi

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	Principles and Practices of Banking					

Introduction:

This course is designed to acquaint students with the basic principle procedure and practice of banks. Throughout this course emphasis will be given to relationship 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 instruments are given detail discussion so as to equip students with the necessary regulation of bank for such instrument and accounts

Course Focus on: Skill development

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

[12Periods]

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

[12Periods]

Mutual Funds & Insurance Companies, Bancassurance & 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

[12Periods]

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

Unit IV

[12Periods]

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

[12Periods]

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, Arundeeep 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 Outcome

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	Health Insurance	4	5	0	0	Theory

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: Skill development

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 **[12Periods]**

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

Unit II **[12Periods]**

Health Insurance Products in India - Health Insurance Underwriting.

Unit III **[12Periods]**

Health Insurance Policy Forms and Clauses - Health Insurance Data, Pricing & Reserving.

Unit IV **[12Periods]**

Regulatory and legal aspects of health insurance - Customer service in health insurance

Unit V

[12Periods]

Health Insurance fraud – Reinsurance

Text Book

1. Uma Narang, Insurance Industry in India: Features, Reforms & Outlook, New Century Publications, 1st edition, 2013.

Reference Books

1. Dr. L. P. GUPTA, India Insurance Guide, Times of India & Asia InsuranceReview,2014.
2. Risk Analysis, Insurance and Retirement Planning, Indian Institute of Banking & Finance, Taxmann Publications Pvt.Ltd.2017.

Mapping of Course Outcomes with Program Outcome

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	Marine Insurance	4	5	0	0	Theory

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

[12Periods]

Marine Insurance - Basic Concepts - Fundamental Principles

Unit II

[12Periods]

Underwriting - Cargo Insurance Coverages

Unit III

[12Periods]

Type of Covers - Hull Insurance

Unit IV

[12Periods]

Marine Claims – Recoveries - Role of Banker in Marine Insurance

Unit V

[12Periods]

Loss Prevention, Reinsurance and Maritime Frauds

Text Book

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

Reference Books

1. Controlling Cargo theft A Handbook of Transportation Security, Tyska Fennely,LouisA. Tyska, Lawrence J. Fennelly,Butterworth,2011.
2. The Principles of marine Insurance, A Primer by Harold Turner, Stone & CoxLimited,2007.

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	Fire & Consequential Loss Insurance	4	5	0	0	Theory

Introduction:

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

[12Periods]

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

Unit II

[12Periods]

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

Unit III

[12Periods]

Documents – Underwriting

Unit IV [12Periods]

Claims – Legal Aspects - Claims – Procedural Aspects

Unit V [12Periods]

Consequential Loss Insurance - Specialised Policies and Overseas Practice

Text Book

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

Reference Books

1. Parimal Kumar Ray, Agricultural Insurance: Theory and Practice and Application to Developing Countries, Pergamon Press,
2. Hueth, Darrell L., Furtan, William H, Economics of Agricultural Crop Insurance: Theory and Evidence, Springer Science, Business Media New York

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	AGRICULTURAL INSURANCE	4	5	0	0	Theory

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: Entrepreneurship

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

[12Periods]

Glossary of Terms for Agricultural Insurance - Introduction to Indian Agriculture - Risks in Agriculture - History of Crop Insurance in India

Unit II

[12Periods]

Crop Insurance Design Considerations - Crop Insurance (Yield Index Based) – Underwriting and Claims - Weather Based Crop Insurance

Unit III

[12Periods]

Traditional Crop Insurance: Underwriting and Claims - Agriculture Insurance in Other Countries –
Livestock / Cattle Wealth in Indian Rural Economy

Unit IV

[12Periods]

Types of Cattle and Buffaloes - Cattle Insurance in India - Poultry Insurance in India

Unit V

[12Periods]

Miscellaneous Agriculture Insurance Schemes - Agriculture Reinsurance

Mapping of Course Outcomes with Program Outcomes

Course Outcome	Program outcome									Program Specific Outcomes			
	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	Lecture	Tutorial	Practical	Credit	Type
	International Shipping and Legislation					

Introduction:

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 Focus on: Skill development

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, Labour Laws

UNIT III

[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

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Regulations 2019

UNIT IV

[12 Periods]

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:

1. 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)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Business Strategy	0	0	4	2	Theory

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:

CO1	:	To understand the World of International Business and its challenges
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]

Environment of International Business- International Politics and Economic Integration- International Culture International Trade- International Trade International Finance

Unit- III:**[12Periods]**

International Business Strategy- Global Strategic Planning- Organizing Strategy Production strategy-Global sourcing –
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 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:**[12Periods]**

International Business Horizons - International Joint Ventures - Future Challenges of International Business.

Text Bok

1. Rungman.A.M and Hodgetts. R.M., International Business; A Strategic Management Approach, McGrawhill,.Inc, New Delhi- 1999-2000.

References

2. Keealas.A.G., Global Business Strategy, South –Western, 1999-2000,
3. 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 Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	International Trade Procedures and Documentation					Theory

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 analyse the Exchange Control Regulations
CO5	:	To evaluate the Export Order, Letter of Credit, Export Declaration Forms

Unit- I

[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

[12 Periods]

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

[12 Periods]

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

[12 Periods]

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

[12 Periods]

Export Documents: Export Order, Letter of Credit, Export Declaration Forms, Bill of Lading/Airway Bill, Bill of Exchange, Shipping Bill, Certificate of Origin, Invoice, Packing list, GSP Certificate, Legalization of documents, Bank Certificate of Export & Realization.

Text Book:

1. Ministry of Commerce and Industry, Hand Book of Procedures, Volume I and II GOI, New Delhi – 2000.

References:

2. Mahajan, Guide to Export Policy, Procedures and Documentation 2000-2001
3. Ballu. R. H. – Business Logistics Management, PHI, Inc 1999- 2000.

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Global Business Environment					Theor y

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 analyse 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

Ethics in Marketing and Consumer Protection – Healthy competition and protecting consumer’s interest, cultural impact on cultural diversification.

UNIT III

[12Periods]

Ethics in Workplace – Individual in the organization, discrimination, harassment, gender equality, RACE preferences in recruitment process.

UNIT IV

[12Periods]

Environment Issues: Protecting the Natural Environment - Prevention of Pollution and Depletion of Natural Resources; Conservation of Natural Resources.

UNIT V

[12Periods]

Ethics in Accounting and Finance – Importance, taxation issues and common problems. Legal environment of business –

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Admitted in B. Com (CS) from the academic year 2019 Onwards*

Regulations 2019

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 on Business Ethics Sponsored by the Center for Business Ethics at Bentley College.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program 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	

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE07	Enterprise Resource Planning	4	6	0	0	Theory

Introduction:

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:

CO1	:	Understand the basic concepts of ERP and how its derived and Developed from various resources
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:

[12 Periods]

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:

[12 Periods]

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:

[12 Periods]

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.

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 business process optimization - Businessobjects in SCM -E commerce.

Textbook:

1. “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 Books:

1. Enterprise Resource Planning

[http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE](http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf)

[PLANNING.pdf](http://ebooks.lpude.in/management/mba/term_3/DCAP302_DCAP514_ENTERPRISE_RESOURCE_PLANNING.pdf)

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
19BCCE06	MANAGEMENT INFORMATION SYSTEM	4	5	0	0	THEORY

Introduction:

To a programmer it is nothing but file structures and file processing. However, it involves much more 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.

Course Focus on: Skill Development

Course Outcome:

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:

[12 Periods]

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:

[12 Periods]

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:

[12 Periods]

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.

Unit IV:

[12 Periods]

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:

[12 Periods]

Advanced Concepts in Information Systems: Enterprise Resource Planning - Supply Chain Management - Customer Relationship Management and Procurement Management - Systems Analysis and Design – System Development 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 Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	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

E-COMMERCE						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	E-Commerce	4	5	0	0	Theory
Introduction						
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.						
Course Focus on: Employability						
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					[12 Periods]	
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 e-commerce.						
Unit –II					[12 Periods]	
Introduction to computers- Importance of Computers- Computer Applications in various- Areas of Business- General Application of Computers in Various Fields. Fundamentals of Computers: Classification of Computers- Basic Principles of operation of Digital Computer- Computer system-computer virus- Development of computers and Computer Generation- Computer Number System.						
Unit- III					[12 Periods]	
Network services – secure messaging – payment systems in e-commerce – Structured electronic documents.						
Unit- IV					[12 Periods]	
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- Tele banking- Electronic Money Transfer(EMT) – Paytm - E-Cheque - Financial Transactions Terminals - MICR Cheques- e-Banking in India.						
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.						
Text Book						
1. R.Saravana Kumar R.ParameswaranT.Jayalakshmi ., Information Technology S.Chand 2015 Revised Edition						
Reference Book						

1. Dr.C.S.Rayudu e-Commerce e-Business Himalaya publishing house 2015 Revised Edition

Mapping of Course Outcomes with Program Outcomes

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Cyber Law	2	5	0	0	Theory

Introduction:

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-Privacyfactors 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 work

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 ElectronicRecords- 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

Reference:

- 1. Investigating Cyber Law and Cyber Ethics: Issues, Impacts and James Braman

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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		

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
	Consumer Behaviour	5	0	0	4	Theory

Introduction:

Consumer Behaviour is to understand the Market and its segments and analysis the evolution of consumer behaviour and the business strategy.

Course Focus on: Entrepreneurship

Course Outcome:

CO1	:	To acquire knowledge on concept caller buyer and buyer's behavior
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

UnitI:

[12 Periods]

Introduction - Consumer Behaviour and Consumer Research – Introduction - Consumer Behaviour – Definition - Consumer and Customers - Buyers and Users - Organisations as Buyers - Development of Marketing Concept.

UnitII:

[12 Periods]

Consumer Motivation – Introduction - Needs and Goals - motivational Conflict - Defence Mechanisms - Motive Arousal - Motivational Theories - Maslow’s hierarchy of needs - Motivation Research

UnitIII:

[12Periods]

Consumer Personality – Introduction - Self-concept - personality Theories - Brand Personality - emotions.

UnitIV:**[12 Periods]**

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.

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:

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

3. Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Biztantra, New Delhi, 2003.

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Supply Chain Management						
Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	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]		
SCM – Definition – objectives – Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organisation.						
Unit II				[12 Periods]		
Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCM Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence						
Unit III				[12 Periods]		
Purchasing and Supply Management-Introduction-importance Objectives purchasing process- purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases- Purchasing partnerships- Materials sourcing-Just-in-time purchasing.						
Unit IV				[12 Periods]		
Outsourcing in SCM-Meaning need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.						
Unit V				[12 Periods]		
Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM-Supplier performance measurement Parameters choosing suppliers.						

Textbook:

1. David J. Bloomberg, Stephen LeMay & : Logistics, Prentice-Hall of India Pvt Ltd., Joe B. Hanna NewDelhi, 2003.

Reference Book:

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., NewDelhi, 2005.

Mapping of Course Outcomes with Program Outcomes

Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	BRAND MANAGEMENT	4	5	0	0	Theory

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: Skill Development

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:

[12 Periods]

BRAND EQUITY: The concept of Brand Awareness, Brand Identity, Brand Image, Brand Personality Brand Equity; Creating brands in a competitive market; Brand Positioning & Repositioning, Brand

Associations, Using Brand Elements to create brand equity.

UNIT – IV:**[12 Periods]**

INTRODUCTION TO BUYER BEHAVIOUR: Understanding the Basics of Buyer Behavior, Types of Buying Decision Behavior, Black – Box Model of Consumer Behavior.

UNIT –V:**[12 Periods]**

BUYER DECISION PROCESS: Buyer Decision Making: Problem Identification, Information search, Sources of Information, evaluation of alternatives, purchase decision, Post-purchase Behaviour.

TEXT BOOKS:

1. Brand Management - Gulnarsharma, Karan Singh Khundia – Himalaya PublishingHouse

REFERENCE BOOKS:

2. Brand Management: Principles and Practices - Kirti Dutta - Oxford UniversityPress.
3. Brand Management: The Indian Context - YLR Moorthi - Vikas Publishing House

Mapping of Course Outcomes with Program Outcomes:

Course Outcomes	Program Outcomes									Program Specific 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	

Strategic Management

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Strategic Management	4	5	0	0	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 Focus on: Employability

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 [12 Periods]

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]

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 [12 Periods]

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 [12 Periods]

Introduction- Business Plan and Business Venture-Business Investment Strategies-Impact of Ethical Conduct, Corporate Social Responsibilities (CSR)

Unit V [12 Periods]

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 [Azhar Kazmi](#) -2017

Reference:

- 1.Strategic Management and Business Policy: Globalization, Innovation and Sustainability by [Thomas L. 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

Mapping of Course Outcomes with Program Outcomes:													
Course Outcomes	Program Outcomes									Program Specific Outcomes			
	P01	P02	P03	P04	P05	P06	P07	P08	P09	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		3		3	1	3	3	3	1	2	1

ABILITY ENHANCEMENT COURSES

Subject Code	Subject Title	Cr	Lecture	Tutorial	Practical	Type
	Environmental Studies	2	1	1	0	Theory
Unit- I						[12 Periods]
A Multidisciplinary Subject – Natural Resources – Forest Resources – Water Resources – Mineral Resources – Food Resources – Energy Resources – Land Resources.						
Unit- II						[12 Periods]
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						[12 Periods]
Biodiversity and its Conservation – Diversity – Biogeographically Classification of India – Value of Biodiversity – Global Biodiversity – Biodiversity: National, Regional or Local – Hot Spots of Bio-Diversity – Threats to Biodiversity – Loss of Habitat – Poaching – Man-wildlife Conflicts – Endangered Species of India – Endemic Species of India – Conservation of Biodiversity.						
Unit –IV						[12 Periods]
Environmental Pollution – Air pollution – Noise Pollution – Water Pollution – Thermal Pollution– Marine Pollution – Soil Pollution – Nuclear Hazards – Solid Waste Management – Role of an Individual in Prevention of Pollution – disaster Management.						
Unit –V						[12 Periods]
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.						
Text Book:						
1.Perspectives in Environmental Studies – Aubha Kaushik, C. P. Kaushik, New Age International Publishers, Second Edition,2004.						
Reference books:						
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.						

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Women Studies	2	1	1	0	Theory
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 Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking – The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.						
Text Book: Nitya Rao “Good Women do not Inherit Land” Social Science Press and Orient Blackswan2008						
Reference books: International Solidarity Network “Knowing Our Rights” An imprint of Kali for Women2006 P.D. Kaushik “Women Rights” Book well Publication2007						

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Constitution Of India	2	1	1	0	Theory
Unit I						
Making of Constitution - Constituent Assembly - Dr.RajendraPrasath - Dr.B.R.Ambedkar – Salient features - Fundamental Rights.						
Unit II						
Union Executive - President of India - Vice-President - Prime Minister - Cabinet - Functions						
Unit III						
Union Legislature - RajiyaSabha - LokSabha - Functions and Powers						
Unit IV						
Union Judiciary - Supreme Court - Functions - Rule of law						
Unit V						
State - Executive - Legislature - Judiciary						
Text Book: Agharwal.R.C. - National Moment and Constitutional Development – New Delhi,1977						
Reference books Chapra B.R., Constitution of India, New Delhi,1970 Rao B.V., Modern Indian Constitution, Hyderabad, 1975. NaniPalkhivala - Constitution of India, New Delhi,1970 Krishna Iyer, V.R., Law and Justice, New Delhi,2009						

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Human Rights	2	1	1	0	Theory
Unit – I:						
<p>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.</p>						
Unit – II						
<p>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 same. National Integration and international understanding.</p>						
Unit – III						
<p>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.</p>						
Unit – IV						
<p>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.</p>						
Unit – V						
<p>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.</p>						
Textbook:						
Value Education – Human Rights – Learning Material, Bharathiar University,2009.						
Reference Book						

Introduction to Human Rights and Duties - Dr.T. S.N.Sastry, University of Pune,2011
Human Rights Education for Beigneers - KWIRC , NHRC,2005.

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	YOGA	2	1	1	0	Theory
Unit I						
<p>Yoga and Physical Health Physical Structure - Three bodies – Five limitations 1.2. Simplified Physical Exercises - Hand Exercises -Leg Exercises – Breathing Exercises – Eye Exercises –Kapalapathi Maharasanas 1-2 - Massages - Acu-puncture –Relaxation 1.4. Yogasanas - Padmasana- Vajrasanas - Chakrasanas . (Side)- Viruchasanas- Yoga muthra- Patchimothasanas – Ustrasanas - Vakkarasanas -Salabasanas</p>						
Unit II						
<p>Art of Nurturing the life force and Mind Maintaining the youthfulness - Postponing the ageingprocess Sex and Spirituality - Significance of sexual vital fluid - Married life -Chastity Ten stages ofMind 2.4 Mental frequency - Methods for concentration</p>						
Unit III						
<p>Sublimation Purpose and Philosophy of life Introspection - Analysis of Thought Moralization of Desires Neutralization of Anger</p>						
Unit IV						
<p>Human Resources Development Eradication of worries Benefits of Blessings Greatness of Friendship Individual Peace and World Peace</p>						
Unit V						
<p>Law of Nature Unified force- Cause and Effect system Purity of Thought and Deed and Genetic Centre 5:3. Love and Compassion and 5.4. Cultural Education – Five-fold Culture</p>						
<p>Text Book 1. Textbook of Yoga Paperback, Yogeswar, Kindle Edition, 2004.</p>						
Reference Book						

The Complete Book of Yoga, Swami Vivekananda, August 2019.
Yoga for Everyone, B.K.S. Iyengar, July 2018.

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit
	Type General EnglishI Core	6	0	0	3

SEMESTER I
ENGLISH FOR COMMUNICATIVE I

Introduction:

Course Outcome:

CO1	: To know the types of communication and know the body language.
CO2	: To develop about the oral communication.
CO3	: To excel in written communication.
CO4	: To know about the Summary paraphrasing and prepare paragraphs.
CO5	: To know about the Etiquette and Manners.

Objectives

1. To encourage students to inculcate effective communication skills

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
 - Precis 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

Reference Book

1. Dr. M. Richard Robert Raa. (2015). Developing Communication Skills . Laxmi Publications (P) Ltd. New Delhi.
2. Dr. Sumanth, English for Engineers.
3. Meenakshi Raman & Sangeetha Sharma, Technical Communication, Oxford University Press.
4. Krishna Mohan, Developing Communication Skills, Macmillan.

Mapping of course outcome with program outcome:

Program Outcome								
COURSE OUTCOME	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	H	L	L	H	L	H	H	L
CO2	L	L	H	L	H	H	H	H
CO3	H	H	H	H	L	L	H	L
CO4	L	L	H	L	H	H	L	H
CO5	H	L	H	H	H	L	H	L

Semester : II

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	English For Communication - II	4	4	0	0	Theory

Introduction :

To encourage students to inculcate and use effective communication skills for their day to day life.

Course Outcome:

CO1	:	To enable the students to master the linguistic competence required for inter-personal communication through surrogate literature.
CO2	:	To facilitate the students to apply their linguistic competence meant for speaking to life time situations simulated.
CO3	:	To impart the reading skills of response, skimming, and scanning to the students.
CO4	:	To expose the students to organized writing with particular reference to the assimilation of the mechanics of coherence.
CO5	:	To train the students in writing informal letters and précis through guided- approach and in developing language skills through literature.

UNIT I

1. Inter-personal communication

- Introducing oneself to others
- Introducing others

2. Skimming & Scanning

3. Free Writing

4. Framing Questions

UNIT II

1. Intra-personal communication

- SWOT analysis of oneself

2. Critical Reading

Approved in the BOS Meeting held on 01-04-2019

3. Paragraph Writing

4. Concord

UNIT III

1. Narrative Techniques

2. Comprehending graphical Representation of informative text

3. Resume Writing

4. Common Errors/ misused words

Unit IV

1. Speaking in formal situations

- Welcome Address/ Welcome Speech
- Vote of Thanks

2. Expository text reading

3. Writing messages

4. Voice

Unit V

1. Making formal presentations

Prior to the presentation

- objective of the presentation
- Analyze the audience.
- Content of the Presentation

During the Presentation

- Confidence
- A friendly feeling for the audience

Approved in the BOS Meeting held on 01-04-2019

- Eye contact with Audience
 - Simple language
2. Reading for Pleasure
 - Chicago Address – Swami Vivekanandha
 - I am Malala – Malala
 - Noble Prize Acceptance Speech – Toni Morrison
 3. Conducting meeting
 4. Sentence Types

References

1. Dynamics of Communication Skills in English. Vol I & II. By Dr. K. Rathnasabapathi, 2016.
2. The Mechanics of Writing Paragraphs and Essays through Studial Approach. By Dr. K. Rathnasabapathi, 2016.
3. English for technical communication: by Viswamohan, Aysha, Tata McGraw- Hill, New Delhi, 2008.
4. Developing Communication Skills by Krishnamohan Meera Banerjee, MacMillan, 2018.
5. Rutherford, Andrea. J Basic Communication Skills for Technology. Pearson, New Delhi. 2001.

Approved in the BOS Meeting held on 01-04-2019

Subject Code	Subject Title	Credit	Lecture	Tutorial	Practical	Type
	Quantitative Aptitude	2	1	1	0	Theory
Unit I						
Introduction: Competitive Exams – Types- Eligibility and Criteria - Public and Private sectors.						
Unit II						
Number Series – Simplifications – Average – Percentage - Profit and Loss - Partnership						
Unit III						
Time and Work - Time and Distance - Permutations and Combinations - Probability						
Unit IV						
Problems on Ages - Coding and Decoding - Blood Relation						
Unit V						
Direction Sense test - Sitting Arrangements – Syllogism						
Text Book Quantitative Aptitude for Competitive Examinations, Dr. R.S. Aggarwal, S.Chand Publication,2017.						
Reference Books Essential Quantitative Aptitude for Competitive Exams, Rajat Vijay Jain, Kindle Edition,2019.						

VALUE ADDED COURSE



RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University, Re-Accredited by NAAC with 'A' Grade,

Approved by AICTE and Recognized by UGC under section 2f & 12B)

Rathinam Techzone Campus, Pollachi Road, Eachanari P.O, Coimbatore – 641 021

DEPARTMENT OF COMMERCE (CS & IT)

VALUE ADDED SYLLABUS – Budgeting Scheduling and Projects

ODD SEMESTER 2020-2021

II B.Com CS & IT

UNIT I

Reviewing the course overview and participating in the course survey

UNIT II

Resource Needs & Quality Management

Identify the resource needs of the project - Use a responsibility assignment matrix (RAM) to assign responsibilities. In addition - Quality Management.

UNIT III

Estimating

Needed to estimate activity durations, estimate the quantities and costs of resources, and discover three common cost estimating techniques to determine a project budget.

UNIT IV

Scheduling

Determine the critical path and calculate float, define milestones and a create a milestone schedule, describe the purpose of using leads and lags in a project schedule, and recognize the components of a project's quality management plan

UNIT V

Wrap Up

Wrap up this course by meeting our industry expert panelists, taking the final exam, and participating in our post course survey.